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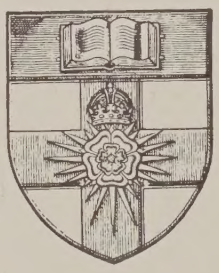

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—(9.)—

CUSTOMS; INLAND REVENUE; POST OFFICE.

Session

8 *February* —— 10 *August* 1870.

BIBL.
LONDIN.
UNIV.

VOL. XX.

1870.

REPORTS FROM COMMISSIONERS:

1870.

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CUSTOMS:

[c. 182.] Fourteenth Report of the Commissioners of Her Majesty's Customs, on the Customs - - - - - - - - - p. 1

[c. 118.] Index to the Reports of the Commissioners of Her Majesty's Customs on the Customs, 1857 to 1869 - - - - 137

INLAND REVENUE:

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FOURTEENTH REPORT

OF

THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS

ON

THE CUSTOMS.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

[C. 182.] *Price 9d.*

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FOURTEENTH REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

In our last Report we spoke of the year 1868 as exhibiting cheering symptoms of an approaching revival of trade from the depressed condition which characterized the year 1867, and we ventured to express a confident hope that, should this country be blest with another harvest at all approaching the favourable character of that of 1868, a great impetus would immediately be given to all commercial transactions, which must result in a decided improvement in the returns of consumption, and consequently in the amount of revenue collected by this department. Events of the year 1869.

The harvest of 1869, and especially the wheat harvest, was unfortunately much below the average, both as to quantity and quality, not only in this country but in most of the wheat producing countries of Europe. The effect however of the high prices prevailing here in 1867 and 1868, (which induced the foreign growers to lay a greatly extended acreage under wheat,) coupled with the abundance of the harvest on the Continent in 1868, and with the increased attraction held out to the importers of corn into this country by the repeal of the last remnant of duty in April last year, has undoubtedly been, towards the close of the year 1869, to glut our markets for the time, and to pour into this country a supply of corn which has proved (notwithstanding the deficiency in our own crop) to be in excess of our requirements. This result, though unfavourable to the British producer, must have been most beneficial to the consumers during the latter part of the year, the average prices of wheat, owing to the rapid fall between August and December last, showing a decline below those of 1868 of 15*s.* 7*d.* and below those of 1867 of 16*s.* 3*d.* per quarter.

The effect therefore which we anticipated from a second abundant harvest in this country has been partially arrived at, though by other means, and, had the great saving thus made possible in the cost of bread extended through the whole instead of the latter months only of the year, we should have found that a corresponding outlay had become practicable on other articles of general use, and an improvement would have been apparent in those of our annual returns that deal with the quantities of these articles entered for home consumption; though, however, owing to the slackness still existing in some of the principal branches of our trade, the depression of wages till quite the close of the year, and the consequent distress among a portion of our labouring population, this general increase of consumption will not be found to have taken place, we shall yet be able to show, as regards the year just concluded, that the causes above set forth, coupled with a prevailing cheapness in the money market, and the absence of all disturbing elements in our home and foreign relations, have led to increased activity in many of the most important trades of the country, and have produced a visible progress in those other returns in which the values both of exports and imports are recorded.

Exports.

Beginning therefore with the returns connected with our export trade, we find—

Values, British and Irish.

That the total values of the British and Irish exports have not only largely exceeded those we gave for 1868, but have more than recovered the deficiency shown in that year as compared with 1867, having now reached a point never attained in 1866 or indeed in any preceding year.

The return for the last four years is as follows:—

Appendix A.

Declared value of British and Irish exports.

	£
1866	188,917,536
1867	180,961,923
1868	179,677,812*
1869	190,045,230

Increase in 1869 over 1868, 5·7 per cent.
Increase in 1869 over 1866, ·6 per cent.

* The amounts of quantity, value, &c. given in this report for the year 1868 will be found to differ (though seldom to any considerable extent) from those which appeared in our report of last year; such differences are explained by the fact that at the time when that report was published the accounts of 1868 had not undergone the final process of revision and adjustment.

Looking for a moment at the returns in which the *quantities* of the principal articles of British and Irish produce exported are given, we find that, although there has been a very considerable falling off in the export of cotton manufactures, as compared with the quantities given for 1868, owing to the still depressed condition of that branch of our trade, amounting to a decrease of 111,000,000 yards of manufactured goods, and 5,000,000 yards of yarn, yet in almost all the other articles of importance there has been a decided increase in the *quantities* exported.

Thus there has been an increase in the export of—

Cotton thread of - -	240,000 lbs.
Earthenware and porcelain -	27,000 packages.
Linen yarn - -	1,700,000 lbs.
Linen manufactures -	4,600,000 yards.
Iron manufactures and unwrought steel -	600,000 tons.
Wool - - - nearly	3,000,000 lbs.
Woollen and worsted manufactures, except stuffs -	8,000,000 yards.
And worsted stuffs -	25,000,000 yards.

Some other articles of general export for which the *values* only are given in the returns, show also an increase as follows; viz.:

	£
Haberdashery and millinery - -	100,000
Hardware and cutlery - -	500,000
Machinery - - -	400,000

On the other hand there has been a decrease (in addition to that stated for cotton manufactures and yarn) in the *quantities* of woollen and worsted yarn of 4,870,000 lbs., and of 240,000 tons in coals exported.

If we turn from this yearly return to the statement of the values of the exports for each month, for the purpose of showing the steadiness of the progress made, we find that in nine months out of the twelve there has been an increased exportation over the corresponding months of 1868, the months of February, September, and October, being the only three that show a falling off in amount.

When, however, we proceed to distinguish between the Exports to Foreign Countries and to the British Possessions respectively, we certainly find in the latter return a decrease in 1869, as compared with all the three preceding years.

To Foreign countries.

For while the total values of the British and Irish exports to all foreign countries have been—

	£
In 1866	135,198,165
1867	131,162,313
1868	129,812,888, and
1869	141,954,914

showing the same superiority over all former years as is exhibited in the general return, the total values of the British and Irish exports to British possessions are as follows :—

To British Possessions.

	£
In 1866	53,719,371
1867	49,799,610
1868	49,864,924, and
1869	48,090,316

showing a deficiency as compared with 1868 of 1,774,608*l.*, or 3·5 per cent., and with 1866 (the year in which the exports to the British Possessions reached the highest point) of 5,629,055*l.*, or 10·5 per cent.

Ninth Report, p. 7. Tenth Report, p. 6.

It will also be seen by a reference to our 9th and 10th reports (on the years 1864 and 1865), that in 1863, 1864, and even in 1865, (when there was a falling off,) the values of the exports to the British Possessions were higher than they have been in 1869, being—

	£
In 1863	50,879,270
1864	51,714,418
1865	48,207,110

Confining ourselves, however, at present to the comparison of 1869 with 1868, we find that the whole of this deficiency in the values of the exports to our colonies is much more than accounted for, by a diminished export to two out of the three divisions of British India.

To British India.

The following are the figures :—

Value of Exports to British India.	1868.	1869.
	£	£
Bombay and Scinde	7,029,975	5,195,266
Madras	1,570,907	1,599,358
Bengal and Pegu	12,650,891	10,771,145
Total	21,251,773	17,565,769

showing a decrease of 3,686,004*l.*

If we turn again to the returns giving the *quantities* of articles of British and Irish produce exported, we see there was a falling off in 1869 in the exports to British India of—

Coals - - -	79,000 tons.
Cotton manufactures -	213,000,000 yards.
„ yarn - -	2,750,000 lbs.
Linen manufactures - -	1,800,000 yards.
Iron manufactures (except railroad iron and boiler plates, the quantities of which exported, have greatly increased) -	44,700 tons.
Woollen and worsted manufacture - -	400,000 yards.
Worsted stuffs - -	300,000 „

The exports also of apparel and slops, earthenware and porcelain, haberdashery, hardware and cutlery, and machinery (for which articles the values only and not the quantities are given in our returns) show a diminished value in the aggregate of nearly 350,000*l.*

To other British Possessions.

The exports to Ceylon have participated in the decline visible in those to India, but the exports to all the other principal colonies, show an increase in 1869 as compared with 1868.

	£
Thus, to Australia there is an increase in values of - - - -	1,348,000
To British North America - -	309,000
„ „ West Indies - - -	45,000
„ Singapore - - - -	200,000
„ Gibraltar - - - -	115,000
„ Malta - - - -	26,000
„ Cape of Good Hope - - -	4,000

To Foreign Countries.

Reverting now to the details of the exports to each foreign country, of which the total values only have been given above, we find that there has been an increase in the values of British and Irish exports (giving round numbers only)—

	£
To the United States - - - of	3,196,000
Russia - - - - „	2,219,000
Egypt - - - - „	1,930,000
Brazil - - - - „	1,613,000
Italy - - - - „	1,122,000
Belgium - - - - „	842,000

		£
To France	of	807,000
China	„	534,000
Holland	„	363,000
Argentine Confederation	„	348,000
Japan	„	329,000
Austria	„	263,000
Peru	„	250,000
Prussia	„	162,000
And Denmark	„	125,000

in addition to many other smaller increases, such as to Sweden, Portugal, Norway, Greece, &c.

This must be admitted to be a most satisfactory return, and embraces almost all the principal countries; the only decreases of any moment being the following, viz.:—

	£
To the Foreign West Indies	1,357,000
Turkey	345,000
New Grenada	220,000
And Mexico	211,000

To United States.

It has been our practice in these reports to remark specially upon our exports to the United States and to France, and, for this purpose, we must beg a reference to Appendices O., No. 1., and Q., No. 1., respectively.

Appendix O., No. 1.

In our last two reports we have had to record a falling off in our exports to the United States, amounting, in 1867, as compared with 1866, to nearly 7,000,000*l.*, or 24 per cent., and in 1868, as compared with 1867, to 390,000*l.*, or 1·8 per cent.

The recovery which thus appears to have commenced in 1868 has made a most decided advance in 1869; the values of our exports to the United States having in that year risen far above those in any previous year with the exception of the year 1866, which was one of unusual speculation.

The figures for the last four years and for 1860, the year before the commencement of the war in America, extracted from the totals given in Appendix O., No. 1., are as follows:—

1860.	1866.	1867.	1868.	1869.
£21,667,065	28,499,514	21,825,703	21,431,632	24,624,311

Increase in 1869 as compared with 1868 £3,192,679 or nearly 15 per cent.

Increase in 1869, as compared with 1860 £2,957,246 or 13 per cent.

This increase of our exports during the past year, in spite of a tariff in America which contains 2,000 articles liable to duty, and shows an average rate of duties on imports amounting to 47 per cent.,* ad valorem, must be looked upon as a surprising proof of the perseverance and energy of the British trader.

Locking for a moment at the values of the different articles given in Appendix O., No. 1., we find that of the British and Irish Exports to the United States there is an increase in— Appendix O., No. 1.

	£
Cotton, piece goods of	570,245
Linen do.	412,615
Tin plates	267,380
Railway iron	262,904
Wool, sheep, and lambs	190,309
Pig iron	143,882
Hardware and cutlery	102,292
Earthenware and porcelain	100,894
Woollen cloths and coatings	95,697
Do. carpets and druggets	322,726

besides several other minor increases of value; while there are only two articles in the whole list, in which the falling off amounts to as large a sum as 50,000*l.*

The British and Irish Exports to France show an increase of 7·3 per cent. in 1869, as compared with 1868. To France.

The figures are :—

1868.	1869.	Increase.
£10,652,734	11,438,330	785,596
		or, 7·3 per cent.

The decrease in 1868, as compared with 1867, was (as stated in our last Report), 1,468,276*l.*, or 12 per cent. Thirteenth Report, p. 8.

More than half of that decrease has, therefore, been recovered in the past year, though there still remains a considerable deficiency when we compare 1869 with 1866 and 1867, especially with the latter year, when the values reached the highest point they have ever attained.

---

* Report of Mr. Wells, Special Commissioner of Revenue, in the United States. Economist, March 12th, 1870.

The following is the comparison:—

1866.	1867.	1869.
£	£	£
11,700,140	12,121,010	11,438,330

Decrease in 1869, when compared with 1866, 261,810*l.*, or 2 per cent.

Decrease in 1869, when compared with 1867, 682,680*l.*, or $5\frac{1}{2}$ per cent.

On the other hand, if we go back to the year 1860, the date of the Commercial Treaty, we find, notwithstanding these fluctuations in amount and others that took place in 1863 and 1864, the general results to be most satisfactory.

The following is the comparison:—

1860.	1869.
£	£
5,249,980	11,438,330

Increase at the end of the 10 years, 6,188,350*l.*, or $117\frac{3}{4}$ per cent.

The current year 1870 being the date at which it is in the power of either contracting country to revise, or even put an end to the treaty, and much speculation and discussion having taken place on the subject, both in France and in this country, we shall go rather more fully into the question of the trade between the two countries on a subsequent page, after dealing with the values of the imports.

Appendix Q., No. 1.

Of the articles (given in detail in Appendix Q., No. 1.), 24 show an increase in value, as compared with the return for 1868, and 16 a decrease.

The only very large increase is in telegraph wire and apparatus, 533,965*l.*

	£
The three next in importance are in—	
Iron, wrought and unwrought	200,387
Woollen manufactures, cloths, coatings, &c.	194,870
Worsted stuffs	150,151
There is also an increase in—	
Unwrought tin, of	83,903
Cotton piece goods	58,760
Zinc, wrought and unwrought	45,121
Naptha and paraffine oil	40,095
Apparel and haberdashery	33,678
Wool, sheep and lambs	31,228
Cotton hosiery	31,001

On the other hand, there is a falling off in the values under the head of—

	£
Unenumerated articles, of - -	267,713
Woollen yarn - - -	187,988
Woollen manufactures (other than cloths, coatings, and worsted stuffs) - - - -	69,665
Wheat - - - -	53,475
Machinery (other than steam engines) - - - -	48,626
Horses - - - -	38,245
Silk Yarn - - - -	21,053

We think it unnecessary this year to go into a general comparison of the values with the quantities of British goods exported, as we have done in previous years. The variation in prices in the case of the cotton, iron, linen, and woollen manufactures has not been very important throughout the past year. The general tendency, however, appears to have been to a decline in the prices of most of the woollen goods, owing partly to a plentiful supply of the raw material, and partly to increased activity in the districts of their manufacture, which has been stimulated by the still depressed condition of the cotton trade. Appendix W.

The prices of the other manufactured articles appear, on the other hand, to have slightly risen, when compared with those ruling in 1868.

The values of the Foreign and Colonial exports show a falling off of more than a million. The figures are as follows:— Foreign and Colonial. Appendix A.

Values of Foreign and Colonial Exports:—

	£
1868 - -	48,100,642
1869 - -	47,061,095
Deficiency -	1,039,547, or 2 per cent.

From the tables which give the *quantities* of the articles of foreign and colonial produce exported, we find that there has been a considerable falling off in the quantities of coffee, corn and flour, cotton, brandy, rum, tea, and tobacco, and an increase, on the other hand, in the quan-

tities of silk, sugar refined, spirits mixed in bond, wine and wool, both of foreign and colonial produce.

Thirteenth Report, p. 11.

We mentioned the re-export of wool in 1868 as being very remarkable, amounting indeed to 105,000,000 lbs.; but the return of 1869 shows an increase even upon this large quantity of 11,500,000 lbs., bringing the total quantity re-exported up 116,500,000 lbs.

To United States and France. Appendices R. 1. and R. 2.

Appendices R. 1. and R. 2. give the details of the values of the foreign and colonial exports to the United States and to France.

The former shows a decline in the values of 207,023*l.*; the latter one of 1,022,551*l.*; but the export of these articles being so very much larger to France than to the United States, the proportion which the deficiency bears to the total export values is, as nearly as possible, the same in each case, being 8·7 per cent. in the former and 8·8 per cent. in the latter case.

This return does not show the values of these foreign and colonial exports to France in the year 1860. We have, however, obtained it from a former return, and comparing the amount 7,451,392*l.* with the total for 1869 11,838,898*l.*, we find an increase in the latter year of 4,387,506*l.*, or 58 per cent.

If we now bring the values of our British and Irish exports, and of the foreign and colonial, into one total, the comparative statement of our export trade, both in British and foreign goods, for the two years 1868 and 1869, will be as follows:—

Total Values of Exports.

		1868.	1869.
		£	£
British and Irish	To Foreign Countries	129,812,888	141,954,914
	To British Possessions	49,864,924	48,090,316
Total		179,677,812	190,045,230
Foreign and Colonial		48,100,642	47,061,095
Total exports		227,778,454	237,106,325

£

Increase in 1869 over 1868,—9,327,871, or 4 per cent.

Imports. Values.

We now come to the real values of the imports, and we find that as regards the comparative position of imports and exports, there is a material variation between the return for 1869 and that given last year for 1868.

We stated in our last report that, whereas the values of the exports had only been augmented, on a comparison with 1867, to the amount of ·7 per cent., those of the imports had made a material advance, amounting to 7·4 per cent. Thirteenth Report, p. 13.

In 1869, on the other hand, the export trade has progressed much more rapidly than the import trade. Thirteenth Report, p. 14.

We have just given the total increase on the exports as 4 per cent.

The increase on the imports is only 735,359*l.* or ·25 per cent.

We have never agreed with the theory now often propounded, viz., that a considerable excess in the values of the imports over those of the exports is a fact to be deplored, as affording evidence that the balance of trade is in favour of the foreigner, and we have already more than once combated that notion in these reports.

The advocates of that theory will, however, no doubt take much consolation from the return of 1869, by which the relative values of imports and exports appear to approach more closely to each other than they did in 1868.

The following are the figures giving the real values of the imports for the last four years :—

	£
1866 - - -	295,290,274
1867 - - -	275,183,137
1868 - - -	294,693,608
1869 - - -	295,428,967

Increase in 1869 over 1868,—735,359*l.* or ·25 per cent.
Increase in 1869 over 1866 (the year in which the highest values hitherto known were attained)—138,693*l.* or ·05 per cent.

These figures show that the recovery which took place in 1868 from the temporary depression of 1867 has been fully maintained, and, though the further addition to the values of 1868 has been but small, yet there has at all events been no falling off, and the result is, that the import values like those of the exports, are higher in 1869 than they have been in any previous year in the history of this country.

Dividing this large amount as usual between the imports from foreign countries and from British posses-

sions, we find a falling off of more than two and a half millions in the imports from foreign countries, and an increase of three and a half millions (in round numbers) in the imports from our British possessions.

The exact figures are as follows:

	1868.	1869.	Increase.	Decrease.
	£	£	£	£
From foreign countries -	227,700,061	224,994,287	—	2,705,774 or 1·2 p. cent.
From British possessions	66,993,547	70,434,680	3,441,133 or 5·1 p. cent.	—
Total - -	294,693,608	295,428,967	735,359 or ·25 per cent.	

From Foreign countries. Decrease.

Taking first the return from foreign countries we find a falling off in the imports from—

	£
Russia of - - - -	3,380,000
China - - -	1,660,000
Prussia - - -	1,200,000
Egypt - - - -	790,000
Chili - - - -	730,000
United States - -	540,000
France - - - -	360,000
Philippine Islands - -	300,000
Spain - - - -	240,000
Denmark - - -	230,000
Argentine Confederation -	230,000
Brazil - - - -	140,000
Italy - - - -	60,000
Japan - - - -	14,000
Cuba and Porto Rico -	7,000

The largest falling off (exceeding indeed the total decrease in the imports from all foreign countries) is in the imports from Russia. This is owing to greatly diminished importations of wheat from that country; the quantities of that article having decreased from 10,053,617 cwts. to 9,158,331 cwts., a fall of 895,286 cwts. or 9 per cent.

There is also a decrease in the quantities of flax, flax-seed, and tallow sent us from Russia, though on the other hand the supplies of hemp and of timber show an increase over those sent in 1868.

Increase.

On the other hand there has been an increase in the values of the imports from	£
Holland of - -	1,350,000
Belgium - - -	1,130,000
Hanse Towns - -	1,030,000
Portugal - - -	410,000
Greece and Ionian Islands -	380,000
Hanover - - -	310,000
Austria - - -	250,000
Sweden - - -	100,000
Norway - - -	30,000

The largest increases here given are from Holland, Belgium, and the Hanse Towns, and they have arisen upon the following articles:—

From Holland, chiefly in cattle, cheese, butter, refined sugar, and corn.

From Belgium, principally in silk manufactures, cattle, zinc, butter, hops, potatoes, glass manufactures, &c.; and

From the Hanse Towns, chiefly in cattle, sugar (unrefined), bacon, lard, pork (salted and fresh) woollen yarn, clover seed, &c.

From the United States.

Appendix O. No. 2.

The falling off in the values of the imports from the United States (the exact amount of which is 542,372*l.* or 1·3 per cent.), is divided between the Northern, Southern, and Pacific Ports, as follows:—

—	1867.	1868.	1869.	Increase in 1869 as compared with 1868.	Decrease in 1869 as compared with 1868.
	£	£	£	£	£
Northern Ports -	20,708,894	18,914,036	21,716,954	2,802,918	—
Southern Ports -	18,503,666	21,836,515	18,926,290	—	2,910,225
Ports on Pacific -	1,833,397	2,311,748	1,876,683	—	435,065
Total - -	41,045,957	43,062,299	42,519,927	2,802,918	3,345,290
					2,802,918
		Total decrease - -			£542,372

Thirteenth Report, p. 16.

As the return for 1868 giving the relative position of the ports in each division of America, as regards the exports to this country, was the reverse of that for 1867, so now, in 1869, the results are again reversed.

The Northern Ports show an increase of nearly 3,000,000*l.*, instead of a decrease of nearly that amount.

The Southern Ports a falling off of nearly 3,000,000*l.*, instead of a rise of more than that amount, and the ports on the Pacific, a decrease of 435,000*l.* in round numbers, instead of an increase of 510,000*l.*

The total decrease on the balance, which is but 542,372*l.*, is entirely accounted for by the large falling off in the values of cotton imported from the United States. The loss indeed on the total values of the imports from the United States would have been much more considerable on this account, had it not been for the greatly increased importation of wheat and wheat meal from that country.

The following return will show how nearly the increase in the value of these cereals equals the loss on that of cotton.

Values of cotton imported from the United States:

1868.	1869.	Decrease in 1869.
£	£	£
27,018,769	23,706,662	3,312,107

Value of wheat and wheat meal imported from the United States:

1868.	1869.	Increase in 1869.
£	£	£
4,995,852	8,109,395	3,113,543

There is a large decrease however in the values of another cereal product, viz., Indian corn, which amounts to upwards of a million, and in various articles of minor importance there is also a falling of.

These are, however, so nearly balanced by considerable increases in other articles in the list as to produce the comparatively small result above given as the decrease in the aggregate value.

For instance there is a rise in the values—

	£
Of Hops of - - -	519,000
„ Bacon and hams - - -	406,000
„ Unmanufactured tobacco -	325,000
„ Cheese - - - -	172,000
„ Tallow - - - -	143,000
„ Petroleum - - -	139,000
„ Wood and timber, unsawn -	105,000
„ Oil sperm - - -	166,000

The return of our imports from France, exclusive of corn and flour, shows, like that from the United States, a falling off in values in 1869 as compared with 1868. From France.

The amount (986,132*l.*) is made up, as will be seen by a reference to Appendix Q. No. 2., by decreases on most of the more important articles; viz. on— Appendix Q. No. 2.

	£
Cotton manufactures - -	149,000
Fruit, raw - - - -	26,000
Garancine - - -	155,000
Glass (plate) - - -	2,000
Hides (tanned) - - -	38,000
Hops - - - -	80,000
Gloves - - - -	97,000
Boots and shoes - - -	17,000
Madder - - - -	166,000
Musical instruments - - -	24,000
Oil or spirit of turpentine - -	33,000
Potatoes - - - -	117,000
Seeds, clover - - -	117,000
Silk, raw - - - -	1,056,000
„ waste, &c. - - -	68,000
„ thrown - - -	270,000
Spirits, brandy - - -	61,000
Wine - - - -	290,000

The increases on the other hand that appear in this account are—

	£
On animals - - -	350,000
Brass and bronze manufactures -	3,000
Butter - - - -	75,000

	£
China and porcelain	12,000
Clocks	9,000
Cotton, raw	127,000
Eggs	74,000
Flowers, artificial	22,000
Boot fronts	3,000
Silk manufactures of Europe	598,000
Sugar, refined and unrefined	146,000
Wool (sheep and lambs)	68,000
Woollen manufactures	106,000

This return is exclusive of corn and flour, on the values of which, imported from France in the year, there is an increase of 626,000*l.* in round numbers as compared with 1868. So that the falling off in the total imports will be reduced by this means to 360,000*l.*, or about one per cent. on the total values of the goods brought to this country from France in 1868.

Comparison of 1860 with 1869.

If we now go back, as we have done in the case of the exports, to the year of the Commercial Treaty between France and this country (1860), we find the comparative statement for 1860 and 1869, to be as follows :—

Value of Imports from France into United Kingdom.

	1860.	1869.
	£	£
Values of general imports, exclusive of corn and flour	13,874,736	31,359,253
Values of corn and flour	3,899,302	2,177,719
Total	17,774,038	33,536,972

Increase at the end of ten years, 15,762,934*l.* or 88·6 per cent.

We have already shown that the values of our British and Irish exports to France have advanced during the past ten years to the extent of 117 per cent., and those of our foreign and colonial exports 58 per cent.

Placing, therefore, for the sake of easy reference, the whole of our trade with France, both inwards and outwards, into one return, and giving the comparison between 1860 and 1869, the figures will be as follows :—

TRADE WITH FRANCE.

1860.

Values of Exports to.	£	Values of Imports from.	£
British and Irish - -	5,249,980	General imports exclusive of corn and flour -	13,874,736
Foreign and colonial -	7,451,392	Corn and flour - -	3,899,302
Total export trade -	12,701,372	Total import trade -	17,774,038

1869.

Values of Exports to.	£	Values of Imports from.	£
British and Irish -	11,438,330	General imports exclusive of corn and flour -	31,359,253
Foreign and colonial -	11,838,898	Corn and flour - -	2,177,719
Total export trade -	23,277,228	Total import trade -	33,536,972

Increase in exports to France in 10 years, 10,575,856*l.*, or 83·2 per cent.

Increase in imports from France in 10 years, 15,762,934*l.*, or 88·6 per cent.

The close approximation of these two results to each other, is, in our opinion, a sufficient answer to the attacks that have been made upon the treaty on both sides of the water, as tending to show that both countries have shared nearly in equal proportions in the benefits derived from a closer and freer intercommunication.

Looking again at the details given in Appendix Q. No. 1. we see that, on a comparison of the year 1869 with 1860, the values of nearly every article of British and Irish produce exported to France have very considerably increased. Appendix Q. No. 1.

To take only the chief staples of our trade and manufacture we find the increases in the ten years, to be as follows:—

DECLARED VALUES.

		1860.	1869.	Increase per cent.
		£	£	
Appendix Q. No. 1.	Coals	564,243	869,137	54
	Cotton yarn	50,459	242,018	384
	Cotton piece goods and hosiery	248,261	1,195,077	381
	Earthenware and porcelain	7,377	33,615	371
	Hardware and cutlery	118,265	228,879	94
	Linen yarns	70,620	230,505	228
	„ piece goods	61,097	191,323	213
	Machinery (other than steam engines)	158,018	301,303	91
	Iron, wrought and unwrought	370,381	704,440	90
	Silk manufactures	60,124	113,630	89
	Telegraph wire and apparatus	75,461	534,432	612
	Woollen yarn	223,828	705,573	202
	Woollen manufactures of all sorts	293,639	2,183,664	644

Let us now look at the other side of the account, as stated in Appendix Q. No. 2. The increases in the ten years in the values of the principal French goods imported into the United Kingdom are the following:—

REAL VALUES.

		1860.	1869.	Increase per cent.
		£	£	
Appendix Q.	Butter	441,641	2,231,450	405
	Eggs	399,648	974,895	144
	Raw Cotton	62,562	187,227	199
	Cotton Manufactures	384,251	569,814	48
	Gloves	566,069	1,022,766	81
	Oil Seed Cake	165,667	416,955	152
	Potatoes	74,527	190,977	156
	Seeds, Clover	169,254	185,989	10
	Silk (Raw)	496,353	1,448,513	192
	„ Waste, &c.	164,558	179,110	9
	„ Thrown	172,357	569,653	231
	„ Manufactures of Europe	2,276,909	8,994,314	295
	Spirits, viz. Brandy	1,058,379	1,233,711	17
	Sugar, Refined and Unrefined	786,927	1,304,364	66
	Wine	1,036,620	1,585,858	53
	Wool (Sheep and Lambs)	89,734	142,044	54
	Woollen Manufactures	1,049,347	1,590,096	52

The increase, shown in this latter table, in the importation of many of the articles, such as brandy, sugar, wine, and the raw materials for manufacture,

(silk raw, cotton raw, and wool,) can certainly only be looked upon as an advantage to this country, while the vast rise in the values of the imports of silk manufactures (part of which may however be attributed not to increased quantities but to augmented prices), and the considerable increase in the manufactures of wool and cotton, are more than compensated for in the other table (from Appendix Q. No. 1.) just given, by the numerous increases in the export values of almost every article of our home manufacture.

A question of this nature must of course be treated generally, with reference to the advantage and disadvantage to the country at large, and not to the interests of individual trades.

It is however interesting to observe that, notwithstanding the complaints that have arisen from Macclesfield, Coventry and Spitalfields against the operation of the treaty,—complaints which may seem borne out to some extent by the vast increase in the imports of silk manufactures;—the value of such manufactures made in England and exported to France has, in the same period, been augmented to the extent of 89 per cent.

The answer to a similar complaint from Manchester obviously is, that the increase in the values of the exports of cotton manufactures to France in the ten years has been no less than 381 per cent.

From British Possessions.

Of our British Possessions 11 show an increase in 1869, as compared with 1868, in the values of the goods they have sent us, and 8 a decrease.

The large addition to the values of the imports from the three Presidencies of India, raising the amount from 30,071,871*l.* in 1868 to 33,245,508*l.* in 1869, an increase of 3,173,637*l.*, assisted by augmented importations from the adjoining Straits Settlements, Ceylon, and Hong Kong, and from British North America, not only counterbalance, but, considerably exceed, the falling off in the values of the imports from Australia, which commenced, in 1868, by a decline of 300,000*l.*, and has continued, in 1869, by a decrease amounting to 425,000*l.*

This decline is indeed attributable almost entirely to the decrease in the values of wool, the prices of which have greatly fallen in 1869, as may be seen by the following returns:—

QUANTITIES and VALUES of WOOL imported from Australia.

	1868.	1869.	Increase in 1869.	Decrease in 1869.
	lbs.	lbs.	lbs.	
Quantities - -	155,745,199	158,477,960	2,732,761 or $1\frac{3}{4}$ per cent.	—
	£	£		£
Values - - -	10,345,308	9,853,943	—	491,365 or $4\frac{3}{4}$ per cent.

The other colonies in the list, in addition to Australia, from which the values of the imports have decreased, are Ascension, St. Helena, Cape of Good Hope, Mauritius, British West India Islands (other than Bahamas and Turk's Island), British Guiana, and the Falkland Islands.

Transhipments Values.

The total value of foreign merchandize transhipped at ports in the United Kingdom in the years 1868 and 1869 respectively was as follows :—

Year.	Declared Value of Articles entered at Value.	Computed Real Value of Articles entered by Quantities.	Total Value.
	£	£	£
1868	4,247,692	3,033,252	7,280,944
1869	4,886,413	3,228,590	8,115,003

showing an increase in 1869, as compared with 1868, of 834,959*l.*, or 11 per cent.

The principal countries from which articles are imported into the United Kingdom for transhipment to other parts of the world are France, Belgium, and the Hanse towns. The values of the different articles imported for this purpose from these three countries amounted in 1868 to upwards of 5,000,000*l.* out of the 7,200,000*l.* given above. In 1869 they were rather less in proportion to the total amount, being 4,900,000*l.* (in round numbers) out of 8,100,000*l.*

The country, on the other hand, which receives transhipment goods from us in the largest quantities is the United States, which took in 1868 goods valued at

2,344,558*l.*, and in 1869 a value of 2,432,542*l.*, being an increase in the latter over the former year of 87,984*l.*, or 3·7 per cent.

The four next countries on the list of recipients are Australia, British India, Turkey, and China, though the values of the goods transhipped to each fall far short of those to the United States. They are as follows:—

Value of Goods transhipped to

Year.	Australia.	British India.	Turkish Dominions.	China.
	£	£	£	£
1868	518,350	457,151	411,038	367,445
1869	545,616	622,408	411,955	607,870

The articles transhipped include almost every description of imported goods.

The greatest increase in the *quantities* transhipped of late years has been in the article of coffee, which has risen (giving round numbers only), from 195,000 lbs. in 1860 to 10,700,000 lbs. in 1867, and to 13,600,000 in 1868, but has declined again in 1869 to 11,700,000 lbs. Quantities.

The transhipment of tea has also largely increased, this country having become the great central market for the supply of that article to the principal countries of Europe and even to America. Large quantities of brandy and geneva are also transhipped every year.

The following is the return of the quantities of these three articles transhipped for the last three years.

Year.	Tea.	Brandy.	Geneva.
	lbs.	galls.	galls.
1867	1,319,739	767,823	623,956
1868	2,452,550	1,019,435	832,328
1869	3,720,114	959,098	878,065

The following are the usual tabular statements giving the comparison of the quantities of the principal articles imported into this country in the years 1868 and 1869 respectively. Imports. Quantities.

TABLE I.

QUANTITIES of Principal Articles imported which show an Increase in 1869 as compared with 1868.

ARTICLES.	1868.	1869.	Increase per cent.
Corn and flour - - cwts.	66,981,153	79,914,055	19·3
Hemp and jute - - „	3,281,268	3,551,838	8·2
Sugar, refined - - - „	729,865	1,068,940	46·4
Tobacco - - - lbs.	50,745,848	55,060,600	8·5
Wine - - - galls.	16,953,429	17,184,307	1·3
Wool - - - lbs.	250,928,854	255,161,343	1·6

TABLE II.

QUANTITIES of Principal Articles imported which show a Decrease in 1869 as compared with 1868.

ARTICLES.	1868.	1869.	Decrease per cent.
Coffee - - - lbs.	173,902,477	173,416,332	·27
Cotton (raw) - - - cwts.	11,857,893	10,900,088	8
Flax - - - „	1,816,669	1,535,322	15·4
Silk (raw) - - - lbs.	7,036,177	5,573,366	20·7
Spirits of all sorts, not sweetened or mixed - galls.	12,831,263	11,391,506	11·2
Sugar (unrefined) - - cwts.	11,796,161	11,033,653	6·4
Tea - - - lbs.	154,845,863	139,223,298	10
Timber and wood goods - loads	3,804,953	3,665,859	3·6

By these tables it will be seen that 8 out of the 14 principal articles have been imported in smaller quantities in 1869 than in 1868.

Twelfth Report, p. 22.

The same result was exhibited by these tables in 1867, and four out of the six articles now showing an increase appeared also in Table I. in that year. In 1868 the return was more favourable as increases appeared in 11 out of 14 articles.

We have a few remarks to make upon some of these articles.

Corn and flour.—We have in the first pages of this report spoken of the vast importations of corn and flour in 1869, and attempted to explain the causes that have led to it. The quantity brought is certainly quite unprecedented. Increases.

The imports of corn and flour for the last seven years have been, as follows :—

Imports of Corn and Flour.

	Cwts.
1863	59,830,930
1864	47,016,557
1865	49,489,188
1866	62,943,385
1867	66,016,690
1868	66,981,153
1869	79,914,055

Not only therefore does the return for 1869 exceed that for 1868 by more than 19 per cent., but surpasses that for the highest previous year (1867) by more than 20 per cent.

We have already stated that we are indebted for our most liberal supply of wheat and wheat-meal to the United States, who have, in 1869, quite eclipsed their great competitor Russia in our wheat market, and forwarded to us more than one third of our whole supply.

The returns of the respective importations of wheat from Russia and the United States in the last five years may be interesting, as showing the fluctuations that have taken place.

Importations of Wheat.

Years.	From Russia.	From United States.
	Cwts.	Cwts.
1865	8,093,870	1,177,618
1866	8,937,199	635,239
1867	14,025,236	4,188,013
1868	10,053,617	5,908,149
1869	9,158,331	13,181,507

Supplement to Appendix X.

The vast increase here shown, amounting to 123 per cent., in the quantities of wheat brought from the United States, is owing to augmented importations from all the three divisions of American ports.

The largest increase, in proportion to the quantities sent, has been in the import from the Southern ports on the Atlantic, which has risen from 38,559 cwts. in 1868 to 373,437 cwts. in 1869.

The Northern ports on the Atlantic have sent us 9,734,122 cwts. as against 3,307,423 cwts. in 1868, an increase of 194 per cent.; and the ports on the Pacific, mostly in California, which has of late years become a corn-exporting country to a considerable extent, have sent us 3,073,948 cwts. instead of 2,562,167 cwts. only.

In addition to these large quantities, we have received the following ample supplies of wheat from other countries; viz.:—

	Cwts.	
From Prussia - - -	4,635,111	
,, British North America -	2,723,053	
,, Turkey, Wallachia, and Moldavia - - -	2,361,878	
,, Illyria, Croatia, and Dalmatia	1,030,563	and
,, Egypt - - -	1,004,479	

The importations of wheat-flour have increased at a still more rapid rate than those of wheat; viz., from 3,093,022 cwts. in 1868 to 5,401,555 cwts. in 1869, an increase of 74·6 per cent.

The largest supply (1,711,000 cwts.) has again been received from the United States, though the quantity sent to us from France (1,348,061 cwts.) approaches very nearly to the same amount.

The quantities of other sorts of corn have also risen simultaneously—

	Cwts.
From -	31,211,670 in 1868
To -	36,802,762 in 1869,

the largest increase (nearly 54 per cent.) being in Indian corn or maize.

Sugar refined.—The very large increase in the quantities of refined sugar imported requires a few observations:—

In the 10 years before the great reduction of duty, (from 18*s.* 4*d.* to 12*s.* 10*d.* per cwt.), which took place in May 1864, the importation of refined sugar had fallen from 400,000 cwts. (in round numbers) to less than 300,000 cwts. In 1863 the international conferences, to which we have often referred in these reports, were held in Paris on the question of sugar duties and drawbacks, and the laws of the respective countries represented at those conferences, became better and more generally known. The fact that the French and Dutch refiners were thus made aware of the great advantage they derived from the bounties then granted to them, on the exportation from their own country of their refined sugar, coupled with the reduction of duty here, gave a great stimulus to the importation of refined sugar into this country; and consequently in 1864 the quantities brought suddenly sprang up to nearly 950,000 cwts.

In the course of that year, however, the convention was agreed to, by which the bounties in France and Holland were very considerably reduced and nearly extinguished. This again checked the importation into this country, and the returns for 1865 showed a falling off in the importations of 13 per cent., and those for 1866 a decrease again of 19 per cent.

Stocks having now become low in this country, and the foreign refiners being anxious to take advantage of the last remnants of the bounty system, which, in consequence of the results of the experiments at Cologne, was just about to be abolished in accordance with the terms of the International Treaty, the quantities imported in the early part of 1867 were very considerable, and showed an increase from 660,000 cwts. to 830,000 cwts., or 26 per cent.

This was followed, in the succeeding year (1868) by a fresh decline, though only to the extent of 13 per cent., leaving the quantities nearly 730,000 cwts., an amount still almost double that imported in any year between 1855 and 1864. In consequence, however, of this falling off in the quantities imported in 1868, the stocks in hand in the bonding warehouses at the close of that year were reduced from 105,000 cwts. (at the close of 1867) to 60,000 cwts. only; and it is principally to this fact that we believe is owing the unprecedently large importation of refined sugar in 1869 (viz., 1,068,940 cwts.),

and not to any defect in the adjustment of the scale of duties prejudicial to our British refiners.

Appendix V.

Tobacco.—For the details of the supply of unmanufactured tobacco we must refer as usual to Appendix V., a return which we have often carefully analyzed in former reports.

Thirteenth Report, p. 26.

We remarked last year upon the short supply of this article brought from the United States, which had fallen from 37,547,166 lbs. in 1867 to 28,681,443 lbs. in 1868; and we ventured to predict an augmented importation of the "stemmed" variety, commonly called "Western strips," owing to the stock in hand in this country being so very much reduced.

The year 1869 has not only brought us an increase in stemmed tobacco generally, from 13,612,823 lbs. to 26,650,875 lbs., a rise of nearly 100 per cent., but has also raised the supply of both stemmed and unstemmed from the United States from 28,681,443 lbs. to 37,046,032 lbs., a rise of 29 per cent., owing in a great measure to the increased importation of these "Western strips."

On the other hand, the import of tobacco from all other countries continues to fall off, as it did in 1868 and 1867, and has now reached the lowest point it has ever occupied since 1860, the year before the American War began.

The quantities for 1860, 1861, and for the last four years, are as follows:

Quantities of unmanufactured tobacco imported from all countries, except the United States:—

	lbs.
1860	8,452,066
1861	17,047,260
1866	25,053,903
1867	20,039,121
1868	19,013,006
1869	15,542,558

This decline naturally reduces the total importations of this article in 1869, which, though larger than those of 1868 by 4,900,000 lbs. nearly or $10\frac{1}{4}$ per cent., still fall short of those in any of the four preceding years 1864, 1865, 1866, and 1867.

The countries, other than the United States, that show the greatest falling off, on a comparison of 1869 with 1868, are the Philippine Islands, Turkey, and New Granada.

This was, however, to be expected from the largely increased shipments from those three countries in 1868, as remarked on in our last report. The supply on the other hand from the Hanse Towns of their surplus stock of tobacco, which fell off greatly in 1868, has increased to more than double the quantity sent in that year. And in the same way the decrease in the importations from Japan, also mentioned last year, has been converted into a large increase. Thirteenth Report, pp. 26 and 27.

The comparative figures for these five countries, are as follows :—

QUANTITIES of UNMANUFACTURED TOBACCO IMPORTED.

Countries.	1868.	1869.	Increase.	Decrease.
	lbs.	lbs.	lbs.	lbs.
Philippine Islands	3,499,768	1,334,718	—	2,165,050
Turkey	3,502,956	1,752,587	—	1,750,369
New Granada	2,287,415	1,872,765	—	414,650
Hanse Towns	648,203	1,456,623	808,220	—
Japan	212,329	574,339	362,010	—

Wine.—The following is the comparative return for wine, showing the quantities brought from the three principal countries of its production in 1868 and 1869 :—

Countries.		1868.	1869.	Increase per cent.	Decrease per cent.
		Galls.	Galls.		
France	Red	3,468,859	2,984,698	—	14
	White	1,276,581	1,270,766	—	·45
	Total	4,745,440	4,255,464	—	10
Portugal		2,965,846	3,262,882	10	—
Spain	Red	949,970	1,201,590	26	—
	White	6,381,892	6,490,553	1·7	—
	Total	7,331,862	7,692,143	4·9	—

The year 1869 is the first since 1863, which shows a decrease in the quantities of wine imported from France. There is nothing, however, surprising in this, when we remember that 1868 showed an increase over 1867 of 28 per cent. in her red wine, and 18 per cent. in her white. Both kinds have fallen off in the past year, the principal deficiency being in the red wine. On the other hand, Portugal appears to be fast recovering the ground lost in 1867 and 1868, and shows a substantial increase in the quantities of 10 per cent. This, however, does not yet bring up the importations from that country to an equality with those of 1866, though it goes far to weaken the arguments advanced of late years in favour of further concessions, by a reduction of duties, being made to her by treaty.

Thirteenth Report, p. 24.

Spain still remains the country from which we receive the largest supplies of wine; and in 1869 the quantities of Spanish wine have equalled those of both France and Portugal combined; indeed they are higher than those brought in any previous year but 1864, (when we recorded an importation of 7,791,025 galls.), the principal advance being in the red wine, which has risen, since 1864, from 709,854 gallons to 1,201,590 gallons in 1869, as shown in the above table. This wine is intended and mostly used as a substitute for port, though some of it goes in the trade by the name of Spanish claret.

The trade in Cape wine and Madeira appears to be slightly and slowly recovering, and an increase also appears in 1869 in the quantities brought from Hamburg and Holland.

Wool.—The increase in the quantities of wool imported is very inconsiderable, but extends to the produce of all the principal wool-growing countries, with the exception of the British Possessions in South Africa, the import from which has fallen from 35,993,572 lbs. in 1868 to 34,307,882 in 1869.

Australia, as usual, sends us more than $\frac{3}{5}$ths of our whole supply, the quantities in 1869 having reached, as already stated, the vast amount of 158,477,960 lbs.

Page 26. Decreases.

Turning now to Table II. we find that the most important falling off, in 1869, has been in the quantities of silk imported. Although in our returns the deficiency appears to have arisen in the importations from Egypt, the principal falling off is really in the supply from China, (Egypt representing only the country of transit from

India, China, and Japan), which disappointed the expectations of all interested in the trade in this country, and, as we are informed, produced frequent fluctuations of price in the silk market.*

Coffee.—The falling off in coffee is too inconsiderable to require any special remark, especially as we had to record a very large increase last year, and the stocks in bond at the close of 1868 were unusually large. The decrease has been entirely in the produce of our own colonies, the imports of foreign coffee showing an increase.

Cotton.—The quantities of cotton imported (as will be seen in Table II.), have fallen off from 11,857,893 cwts. in 1868 to 10,900,088 cwts. in 1869, a decrease of 954,080 cwts., or 8 per cent.

The return for 1868 showed, however, an increase on that for 1867 of 585,242 cwts., or 5 per cent., while the supply in 1867 again fell short of that in 1866 by 1,023,152 cwts., or 8 per cent.

The whole decrease in 1869 is attributable to the diminished import from the United States, the falling off in which amounts to 1,045,409 cwts., for, though there is also a decrease, giving round numbers only, in the imports from—

Brazil, of	173,000
British India	110,000
Peru	36,000
British West Indies	9,000

with several other minor deficiencies, yet, on the other hand, an increased supply over that in 1868 has been sent us by—

Egypt, of	280,000 cwts.
Turkey	75,000 ,,
New Granada	30,000 ,,
Africa	12,000 ,,
Chili	10,000 ,,
Foreign West Indies	9,000 ,,
Australia	5,000 ,,
Bermudas	3,000 ,,

We gave in our last report a comparative statement of the quantities of cotton imported from the United States in every year since 1860, the last year before the commencement of the war in America. We also gave our

Thirteenth Report, p. 22.

* Messrs. Durant & Co.'s Circular. Economist, 12th March, 1870.

reasons for not anticipating any great increase in these quantities for 1869. The result of last year's operations, as given above, shows that we underrated the effect that was likely to be produced upon the production and shipment of cotton from America by the disorganized condition of the Southern States. The high prices, however, that have been obtained for cotton by the planters during the last two years, will probably tend to encourage further production, while the requisite amount of labour will not be wanting if the wholesale immigration of negroes from the more Northern into the Gulf States, which we are informed is in progress, continues at its present rate.*

For the present, however, the United States must be content again to return to the second place on the list of the countries who supply us with cotton. After the almost entire cessation of their shipments in the years 1862, 1863, and 1864, during which time the supply from other countries, and especially from British India, was stimulated to the greatest extent, the recovery in the production of cotton in the States was so rapid in the three succeeding years that in 1867 and 1868, they actually regained the most important place in the return of countries from whom our supply is derived. The quantities brought from the United States and from British India, their only really formidable rival, respectively during those years were as follows :—

Reports 12 and 13. Appendix H.

IMPORTS of COTTON.

Year.	From United States.	From British India.
	Cwts.	Cwts.
1860	9,963,309	1,822,689
1861	7,316,969	3,295,004
1862	120,752	3,505,844
1863	57,690	3,878,757
1864	126,322	4,522,566
1865	1,212,790	3,981,675
1866	4,643,370	5,493,770
1867	4,715,733	4,449,259
1868	5,128,971	4,408,095
1869	4,083,562	4,298,012

It may be interesting to look at the imports from Brazil and Egypt, both before and after the commencement of the war in America in 1861, and down to the present time; they have been as follows :—

*Report of the General in command of the Gulf States, given in "New York Tribune," and copied by the "Pall Mall Gazette."

QUANTITIES of COTTON imported (stated in round numbers only).

Year.	From Egypt.	From Brazil.
	Cwts.	Cwts.
1858	341,000	166,000
1859	336,000	201,000
1860	392,000	154,000
1861	365,000	154,000
1862	527,000	208,000
1863	835,000	202,000
1864	1,120,000	339,000
1865	1,579,000	495,000
1866	1,056,000	612,000
1867	1,128,000	629,000
1868	1,153,000	882,000
1869	1,433,000	709,000

From this return it appears that no very decided impetus was communicated to the growth of cotton in either country till 1862, when the effects of the war upon the cotton crop in the United States began to be severely felt; that from that time the imports from both countries into the United Kingdom have continued steadily to progress; in the case of Brazil, without a single break till the last year 1869, and in the case of Egypt, with one break only (in 1866) caused by an excessive importation in the preceding year.

We further observe that the supply of cotton we at present derive from these countries respectively, is, in the case of Egypt, more than treble what she sent us in 1860, and in the case of Brazil, more than four times that amount.

Flax.—There has been a falling off of 15 per cent. in the imported quantities of this article, owing principally to the very inferior crop in almost all the flax growing countries in 1868, both as to yield and quality, a fact that by artificially raising prices and reducing manufacture, naturally ended in discouraging importation during a large portion of the last year.

The rise in Table I. in the quantities of hemp is in some measure owing to the substitution of this article for flax in manufacture, owing to the unsatisfactory character of the supplies of flax.* Page 28.

* Messrs. Armistead (Dundee), Circular, Economist, 12th March 1870.

Spirits.—The following table shows the quantities of the different sorts of spirits imported :—

	1868.	1869.	Increase per cent.	Decrease per cent.
	Galls.	Galls.		
Rum - - - -	7,035,033	5,232,321	—	25·6
Brandy - - - -	4,062,885	3,937,269	—	3·
Geneva - - - -	246,710	281,813	14·2	—
Other Sorts (not sweetened or mixed) - - -	1,486,635	1,940,103	30·5	—
Total - -	12,831,263	11,391,506	—	11·2

It will be seen that the decrease has been entirely in rum and brandy, the quantities of which amount to $\frac{9}{11}$ths of the whole quantity of spirits imported, while the increase is in the more limited importations of Geneva and other plain spirits.

The falling off in the importation of rum, which is very considerable (amounting to 1,800,000 gallons) may be partly accounted for on the same grounds as the decrease in the supply of sugar unrefined from the West Indies and Mauritius, to which we shall again refer, and partly by the fact that the quantities imported in 1868 exceeded those in 1867 by nearly 200,000 gallons, while at the same time the consumption fell off by 350,000 gallons (in round numbers), and a larger stock than usual consequently remained in the bonding warehouses at the close of that year.

The quantities of brandy imported have been falling off during the three past years, as recorded in previous reports. The present decrease forms but a small per-centage on the quantities imported. The heavy stocks in bond have also, as in the case of rum, had a tendency to discourage importation.

Sugar, unrefined.—The decline in the quantities of this article is also owing in a great measure to the very large importation of 1868, which left a larger stock in bond than usual at the close of the year.

The falling off in 1869, however, has been principally in the sugar from the West Indies (falling under classes 2 and 3), and in all classes from the Mauritius, and this has been owing to a deficient crop in those countries, in consequence of excessive drought; the insurrection in Cuba has also had the effect of slightly reducing the supply from that country. As a general rule the 2nd

and 3rd classes show a considerable decrease, while the quantities in the 1st and 4th classes at the same time have increased. Molasses also show a considerable increase.

The detailed statement is as follows :—

——	1868.	1869.	Increase per cent.	Decrease per cent.
	Cwts.	Cwts.		
Sugar, unrefined, 1st class -	70,277	143,521	104	—
„ „ 2nd „ -	3,448,268	2,157,542	—	37·4
„ „ 3rd „ -	3,737,655	2,746,280	—	26·5
„ „ 4th „ -	4,539,961	5,994,080	32	—
Total sugar unrefined -	11,796,161	11,041,423	—	6·4
Molasses - - -	846,464	951,730	12·4	—

Tea.—It is not surprising that we should have to record the importation of diminished quantities of tea in 1869, after the extraordinary and unprecedented weight of that article brought to this country in 1868. As a natural consequence of the importation of 154,000,000 lbs., (a quantity that exceeded by 15,000,000 lbs. the import of the highest previous year 1866), and of a diminished consumption in 1868, as compared with 1867, the stocks in hand at the close of 1868 were, (notwithstanding an augmented rate of export), raised from 84,000,000 lbs. to 96,000,000 lbs. The result has been the decline exhibited in Table II. The tea season, as known in China and Japan, commences in the month of May, and from the trade circulars which adopt this division of the year we find the shipment from those countries to England in the season 1868–69 reached 145,000,000 lbs. and that from India 10,000,000 lbs. In these large quantities, however, we are told the cargoes of ships lost are included, and also the quantities (amounting to 4,000,000 lbs.) that went ultimately to the continent of Europe, being brought in vessels that only called at Falmouth for orders.*

Page 28.

In Appendix P., No. 1., we find recorded as usual the quantity brought into the port of London, and the proportion it bears to the total quantity imported; it will be seen that this per-centage is higher than in any previous

Appendix P., No. 1.

* Report of J. C. Sillar & Co. Economist, 12th March 1870.

year. Out of 139,223,298 lbs. brought into this country no less than 138,151,202 lbs. came into the port of London, being 99·23 per cent.; 1,019,241 lbs. were imported into Liverpool, or ·73 per cent. of the whole import; and 52,855 lbs., or ·04 per cent. into the other outports of the United Kingdom.

Timber and wood goods.—The repeal of the duties on these articles in May 1866 produced but little effect in encouraging their importation at the time.

Indeed the quantities brought to this country in 1867 actually declined as compared with those brought in 1866. This was undoubtedly owing to the great depression existing in the building trades after the commercial crisis of 1866. The returns for the year 1868, however, presented a complete recovery, the quantities imported having exceeded those brought in either of the preceding years. The confidence of the trade not being even now completely restored, it is but natural that in 1869 there should be again a falling off. The decrease, however, is not very considerable, and leaves the quantities both of sawn and hewn wood imported still larger than they were in 1867.

The following table will give the particulars:—

Importations of Timber and Wood.

——	1866.	1867.	1868.	1869.
Sawn and split - loads	2,188,974	2,177,549	2,417,411	2,329,962
Hewn - - „	1,449,370	1,211,042	1,326,425	1,275,447
Staves - - „	89,419	62,621	61,117	60,450
Total - -	3,727,763	3,451,212	3,804,953	3,665,859

Page 28.

showing a decrease, as stated in Table II., below the return for 1868 of 3·6 per cent., but an increase over that for 1867 of 6 per cent.

Home Consumption Quantities. Thirteenth Report, p. 28.

For the same reasons as were given in our report of last year, which we have further explained in the first paragraph of this report, we are unable to show a very satisfactory return of increases in the consumption of the principal articles in general use.

The following table will present a very similar result to that given last year.

QUANTITIES of principal Articles entered for Home Consumption in 1868 and 1869, showing those in which there has been an Increase and in which a Decrease in 1869 as compared with 1868. Increase and decrease.

ARTICLES.	1868.	1869.	Increase per cent.	Decrease per cent.
Cocoa - - - lbs.	5,729,946	6,564,216	14·5	—
Coffee - - - „	30,608,237	29,109,113	—	4·8
Currants - - - cwts.	791,826	803,535	1·4	—
Raisins - - - „	361,639	353,175	—	2·3
Spirits :—				
Rum - - galls.	3,950,773	3,769,649	—	4·5
Brandy - - „	3,320,388	3,267,331	—	1·6
Geneva - - - „	135,128	138,579	·5	—
Other sorts (not sweetened). „	960,438	965,554	2·5	—
Total of spirits -	8,366,727	8,141,113	—	2·7
Sugar:—				
Unrefined - - cwts.	11,140,569	11,188,081	·4	—
Refined - - „	752,255	1,025,929	36·3	—
Total of sugar -	11,892,824	12,214,010	2·7	—
Tea - - - lbs.	106,918,069	111,887,458	4·6	—
Tobacco :—				
Unmanufactured - „	40,363,411	40,833,585	1·1	—
Manufactured - „	916,594	885,915	—	3·3
Total of tobacco -	41,280,005	41,719,500	1·06	—
Wine :—				
Red - - galls.	7,192,037	6,727,994	—	6·4
White - - „	7,959,651	8,112,164	1·9	—
Total of wine -	15,151,688	14,840,158	—	2·1

Last year we reported a decrease in tea, sugar, and coffee.

We have now to record a falling off in coffee, raisins, spirits and wine. This leaves us six articles out of 10 (reckoning sugar refined and unrefined as distinct articles), which show an increase in the quantities consumed. The 11th article usually taken (viz., corn and flour) has been left out of this table, now that it has become finally free of duty, and no returns of consumption can be obtained. There is no doubt, however, that the increased con-

sumption of this article has been very great, and this fact must be reckoned as a set off against the diminution that has taken place in the consumption of the articles above mentioned. Two of these very articles also, spirits and wine, can hardly be looked upon as so sure a criterion of the well doing of the labouring classes as others upon which an increase of consumption is to be found, such as tea, currants, sugar, and tobacco.

We cannot therefore, although the per-centage rate of increase is not large in any case, consider the return, taken as a whole, as unsatisfactory, but rather look at it as affording a proof of a gradual revival of the trade and of the consuming powers of the country, a result which we trust we shall be able in our next report to state has been more fully realized.

By far the largest increase is that in refined sugar, which amounts, as shown by the table, to 36 per cent.

Thirteenth Report, p. 29.

The consumption of tea fell off in 1868 as compared with 1867, as mentioned in our last Report, from 111,059,387 lbs. to 106,918,069 lbs. a decrease of 4 per cent.

It has again advanced in 1869 to 111,887,458 lbs. (an increase of 4·6 per cent.) being the highest point it has ever yet attained.

Appendix P., No. 2.

Duty was paid in London on 76,858,474 lbs. or 68·69 per cent. of the whole quantity consumed, being more than was ever before required for consumption in the metropolitan district, or for removal to other parts of the country by railway duty paid.

Tobacco shows a small increase in the consumption of the leaf, and a falling off in that of the manufactured article, as will be seen by the following return : —

Quantities of Manufactured Tobacco and Snuff entered for Home Consumption.

1866.	1867.	1868.	1869.
Lbs. 881,399	Lbs. 938,844	Lbs. 916,594	Lbs. 885,915

We are, however, more inclined to attribute this decline (which only amounts to 3·3 per cent., and is accompanied

by an increase in the consumption of the unmanufactured article) to the more general use of British manufactured tobacco and cigars than to any material increase in the contraband trade. We are, however, perfectly aware that the utmost vigilance on the part of our officers is necessary to protect the revenue from the constant attempts to conceal manufactured tobacco in packages of free goods; a risk that is enhanced exactly in proportion to the number of articles from time to time made free of duty, and consequently relieved, to a great extent, from strict examination.

The following is the return showing the quantities of wine entered for home consumption under each class of duty; and having, from want of space, omitted it last year we now give the comparison of 1868 and 1869:—

		1868.	1869.
		Gallons.	Gallons.
Red Wine	In casks under 26 degrees	3,006,365	2,548,117
	„ „ 42 „	3,802,561	3,763,224
	In bottles „ 26 „	355,120	387,969
	„ „ 42 „	26,849	27,105
	In casks or bottles, 42 degrees and upwards	1,142	1,579
	Total	7,192,037	6,727,994
White Wine.	In casks under 26 degrees	357,792	357,421
	„ „ 42 „	6,315,247	6,445,865
	In bottles „ 26 „	1,252,814	1,279,300
	„ „ 42 „	23,808	19,304
	In casks or bottles, 42 degrees and upwards	9,990	10,274
	Total	7,959,651	8,112,164
	Grand Total of all wine	15,151,688	14,840,158

The largest falling off is evidently in the red wine in cask, under 26 degrees, and this has arisen principally in French red wines,—clarets,—the consumption of which is less than it was in 1868 by more than 400,000 gallons. The consumption of port also, unlike the import which we have already stated to have risen considerably, has fallen off by about 30,000 gallons. The two classes, on the other hand, under which the bulk of the white wine

is imported, show an increase in 1869, and the only exceptions are the lighter white wines in cask, (principally French and German), and the wines in bottle under 42 degrees, the consumption of which has slightly decreased, as compared with 1868.

Comparing the use of the stronger and the lighter wines we find that, roughly stated, more than 10 million out of 15 million gallons of wines consumed in the year, or two thirds of the whole quantity, are still of the higher strength, and consequently liable to the higher rate of duty.

The falling off in spirits is but trifling, and may to a great extent be accounted for by an increase of 600,000 gallons in the quantities of British spirits retained for home consumption in 1869, as stated in the Inland Revenue Returns.

REVENUE.

Appendices E. and F.

The comparative account of the gross and net revenue, collected in the years 1868 and 1869, is given in Appendices E. and F., which also distinguish the amounts received upon each article of importance; we will first state here the general result:—

	1868.	1869.	Increase.	Decrease.
	£	£	£	£
Aggregate Gross Receipt of Customs Duties - -	22,693,507	22,229,748	—	463,759
Deduct Drawbacks and Repayments - -	281,724	317,528	35,804	—
Aggregate Net Receipt -	22,411,783	21,912,220	—	499,563

The whole of this deficiency of nearly 500,000*l.* is accounted for by the abolition of the small remaining duty on corn and other cereals in June of last year. If we turn to Appendix T., we shall see that the estimated amount of duties lost by this abolition for the whole year was 864,436*l.*, calculated upon the receipt of the previous year.

Appendix D.

Appendix T.

The proportion of this sum, that would be sacrificed in seven months from the 1st of June to the close of the year, would therefore clearly be 504,254*l.*

In the same way the estimated loss by the alterations of the duties on beer, ale, and spruce, is 1,137*l.*, $\frac{7}{12}$ths of

which sum would be 663*l.*, which added to 504,254*l.*, makes a total of 504,917*l.*

The result, however, of the year's experience shows that the loss on corn has been considerably larger than the estimate thus made, owing, no doubt, to the duties having been withheld in the early part of the year in anticipation of their repeal. The actual loss we see from Appendix E. has been 524,750*l.* Appendix E.

On the other hand, we find from a comparison of the 1st supplement to Appendix E., with the same return for 1868, that the operation of the duties on beer and spruce has resulted in a small gain, instead of a loss, in the seven months, amounting to 472*l.* Appendix D., 1st Supplement to Appendix E. and 13th Report, page 78.

The statement, therefore, of our usual balance sheet for the year will stand thus; the figures being taken from the actual results given in Appendix E. and Supplements 1. and 2., and not from the estimate in Appendix T.

	£	
Net revenue for 1868 - -	22,411,783	Appendix E.
Deduct actual loss of duty on corn (duty repealed, 1st June) - -	524,750	Appendix E.
Deduct actual loss on other bread stuffs (duty repealed, 1st June) -	5,258	1st Supplement to Appendix E.
Total loss - -	530,008	
	21,881,775	
Add actual increase by alteration of duty on beer - - -	472	1st Supplement to Appendix E.
Estimated net revenue for 1869 -	21,882,247	
Add gain by increase of consumption	29,973	
Actual net receipt (1869) - -	£21,912,220	

This shows that the gain by increased consumption in the year has been 29,973*l.*, and that, had the duties remained unaltered, we should probably have shown a much larger excess than this over the revenue of 1868, in consequence of the increased consumption of corn arising from the fall in price already alluded to. Page 1.

Thirteenth Report, pp. 31 and 32.

2nd Supplement to Appendix E.

We last year spoke of the excess that had taken place in the payments out of revenue for drawback, almost entirely on sugar, in 1868, as compared with 1867, which then amounted to 32,216*l.* These payments have again increased in 1869, and the excess over those made in 1868 is 35,804*l.*

Cost of collection.

Appendix G.

Appendix G. gives the usual calculation of the cost of collection for the financial years ending 31st March 1868 and 1869 respectively, and shows that there has been a trifling increase in the latter year, and that it now stands almost precisely at the same rate as it did in 1866–7, namely, a charge of 3*l.* 6*s.* 3*d.* per cent. on the gross receipt, and 3*l.* 7*s.* 1*d.* per cent. on the net produce.

Fluctuations of trade at different ports. Appendices B. and C.

The following is the abstract taken from Appendix B. showing the distribution of the gross Customs Revenue among the different ports in the United Kingdom, exclusive of the Isle of Man:

Ports.	1868.	1869.	Increase.	Decrease.
	£	£	£	£
London - - - -	10,694,494	10,484,555	—	209,939
Liverpool - - - -	3,079,566	3,158,300	78,734	—
All other Ports of England - -	3,347,186	3,413,027	65,841	—
Scotland - - -	3,436,308	3,073,045	—	363,263
Ireland - - - -	2,135,953	2,095,276	—	40,677
Total - - -	22,693,507	22,224,203	144,575	613,879
Deduct Decrease - -	- -	- -	- -	144,575
Decrease - -	- -	- -	- -	469,304

The largest deficiency is in the revenue collected in the Scotch ports; next to this is the falling off in London, the largest that has been experienced at that port since the year 1866, when the abolition of the timber duties, and the reduction of the tea duties in June 1865, contributed to create the deficiency. Liverpool on the contrary presents us with a very satisfactory increase which is said to have arisen on the greater consumption of the articles of sugar and tobacco. The other ports in England have also improved their collective returns, while the Irish ports show a small falling off of about 2 per cent. on their revenue of 1868. London. Liverpool.

To go more into detail, out of 84 English ports (excluding London and Liverpool but including the Isle of Man) 35 show an increase and 49 a decrease. Other English ports.

The following tables will give all instances of increase or decrease at the English ports that amount to upwards of 2,000*l.*, with the reasons assigned by the collectors, in each case. Appendix C.

TABLE I.

Port.	Increase in Revenue.	Causes of Increase.
	£	
Bristol -	63,422	There is a large increase both on tobacco and sugar.
Grimsby -	39,441	The trade is steadily increasing.
Newcastle -	30,642	There is a considerable increase in the manufacture of tobacco.
Sunderland -	8,474	Two new manufactories of tobacco have been started.
Leeds - -	7,437	The trade of this town is steadily increasing.
Hull - -	6,645	Large importations of beetroot sugar have latterly taken place.
Yarmouth -	2,328	The trade of the port is steadily increasing.
Exeter -	2,095	Ditto ditto.
Southampton -	2,046	Ditto. ditto.

TABLE II.

Port.	Decrease in Revenue.	Causes of Decrease.
	£	
Plymouth -	25,928	Failure of a sugar refinery.
Gloucester -	20,477	Abolition of duty on corn.
Manchester -	8,487	Death of a tobacco merchant.
Hartlepool -	8,131	Abolition of duty on corn.
Chester -	7,818	Depressed state of trade.
Preston -	6,267	Ditto.
North Shields -	3,078	Ditto.
Dover - -	3,000	Messrs. Gaudet Frères having transferred their business to London.
Newhaven -	2,913	Abolition of duty on corn.
Stockton -	2,682	Ditto.
Bradford -	2,554	A tobacco manufacturer having given up business.
Goole - -	2,126	Abolition of the duty on corn.
Swansea -	2,076	Depressed state of trade.
Ipswich -	2,045	Abolition of the duty on corn.
Douglas -	2,015	Wines and spirits being removed duty paid from England.

Scotch ports.

Of the Scotch ports, 8 show an increase and 18 a decrease. Granton, which was only raised to the rank of a port in 1866, is the only port which shows an increase of any magnitude (3,000*l.*) caused by a general increase of trade. Six ports, on the other hand, show a considerable decrease:

Glasgow of 179,575*l.*, caused by the stoppage of a sugar refinery.

Greenock „ 104,042*l.*, owing to the refineries being partially closed in August and September for want of water.

Leith	of 67,641*l.*,	caused by the abolition of the duty on corn.
Grangemouth	,, 4,960*l.*,	Do.
Aberdeen	,, 2,968*l.*,	Do.
Arbroath	,, 2,182*l.*,	owing to unusually large payments on tobacco in 1868.

Of the Irish ports, 6 show an increase and 13 a falling off. Irish ports.

Of the former, Cork has added the sum of 12,000*l.* to the increase shown in our last report in consequence of a steady advance in the trade of that city, and Limerick has more than made up the falling off recorded for 1868, having exceeded the receipt of that year by 6,900*l.*

The principal decreases are at the following places :—

Waterford	of 14,950*l.*	owing to tobacco having been removed duty paid from Dublin.
Londonderry	,, 13,918*l.*,	in consequence of duty having been paid on wines and spirits through the Inland Revenue Department.
Dublin	,, 12,225*l.*,	owing to smaller quantities of manufactured tobacco having been sent to England.
Belfast	,, 9,796*l.*,	owing to abolition of the duty on corn.

and

Sligo	,, 5,377*l.*,	principally on tobacco and grain.

The same Appendix B. which gives the abstract of the Customs Revenue returns at the different ports gives also the amount received by our officers on British spirits for the Inland Revenue Department in the years ending 31st December. British spirits. Appendix B.

The statement of the totals is as follows :—

Duty received on British Spirits.

1868.	1869.	Increase.
£	£	£
1,493,688	1,682,843	189,155

This is the largest increase in any year since 1866, and extends to every division of ports and to a very large majority of the ports themselves, those that show the largest individual addition to the receipts under this head being Dublin, Liverpool, Cork, and Glasgow. The Irish ports on the whole show a predominance in this respect, the duties paid to our officers on British spirits in Ireland having risen from 598,096*l.* to 671,812*l.* an increase of 73,716*l.*

On the other hand, the Customs receipts are apparently diminished at some Irish ports, and especially at Londonderry, from the storing of foreign wines and spirits in Inland Revenue warehouses, and the payment of the duties to us through that department.

We propose to refer again to this subject in a subsequent paragraph of this report.

Returns of Shipping. Appendices L., M., and N.

In Appendices L., M., and N., will be found the usual returns of shipping.

From Appendix L. it appears that the total tonnage of ships entered inwards and outwards at the ports of Great Britain has risen from 33,680,979 tons in 1868 to 34,910,281 tons in 1869, an increase of 1,229,302 tons.

The tonnage of British vessels has risen from 22,660,424 tons to 23,789,167 tons, an increase of 1,128,743 tons or 4·9 per cent. That of foreign vessels has not been so rapid, showing a rise from 11,020,555 tons to 11,121,114 tons, a difference of 100,559 or ·9 per cent.

Twelfth Report, p. 43. Thirteenth Report, p. 36.

The next Appendix (M.) shows plainly the still continued depression in the ship building trade which we have observed upon in our two last reports.

The total number of new vessels built and registered in the British Empire in 1869 has only been 1,682 as against 1848 in 1868, 2,180 in 1867, and 2,734 in 1866.

No improvement in freights has taken place during the past year. Indeed it contrasts unfavourably in this respect with 1868, and the depreciation of shipping property has become very serious. The opening of the Suez Canal will gradually displace from the trade a portion of our sailing vessels, increasing at the same time the number and size of our steam mercantile navy.

Many steamers of large size and light draft are already in course of construction for the purpose of taking advantage of this newly created opening for trade.

In the meantime, though the ship-building trade has been almost entirely removed from London, it continues active at some other ports in the United Kingdom and especially on the Clyde.*

The aggregate number and tonnage of registered vessels existing on the registry is given in Appendix N., and shows a similar decline; the comparative return for the four past years being as follows:

	Vessels.	Tons.	Men.
1866	40,912	7,297,984	346,799
1867	40,942	7,277,098	346,606
1868	40,341	7,236,916	340,516
1869	39,080	7,169,749	334,853

Decrease in 1869 as compared with 1868:

Vessels.	Tons.	Men.
1,261	67,167	5,663

The usual tables giving the statistics of trade for the port of London, do not present many features differing in any essential point from those given in former reports. They are as follows: London.

Table I. Trade, &c., of.

Number of Vessels arriving in the Port of London.

Vessels.	1868.	1869.	Increase.	Decrease.
Sailing vessels - -	7,877	7,477	—	400
Steamers - - -	3,528	3,997	469	—
Total - - -	11,405	11,474	69	—

The number of steamers has again increased, and the sailing vessels continue to fall off. Increased demands are in consequence continually arising upon the department for officers, each steamer as a rule requiring three out-door officers to guard her, while two, and occasionally only one, is sufficient for a sailing vessel.

* Messrs. Rucker, Offor, and Co.'s report. Economist, March 17, 1870.

Out-door department.

Table II.

Duties of the Waterguard Officers.

Duties of Officers. Waterguard.

	1868.	1869.	Increase.	Decrease.
No. of officers boarded on vessels on arrival	17,494	16,736	—	758
Do. outwards	4,917	5,613	696	—
Do. on lighters and barges in the river	18,658	20,776	2,118	—
No. of nightly visits paid by superior officers to men boarded on vessels & lighters	13,828	13,854	26	—
No. of vessels rummaged at Gravesend	1,077	1,009	—	68
Do. which passed Gravesend unguarded for want of officers	1,991	2,669	678	—
No. of vessels rummaged by screw steamer "Vigilant" in the river	1,627	1,773	146	—
Amount paid by merchants to officers for working at night	£458	£658	£200	—

Waterside.

Table III.

Duties of the Waterside Officers.

	1868.	1869.	Increase.	Decrease.
Number of packages reweighed and repacked in bonded warehouses	568,000	540,000	—	28,000
Number of packages of drawback and bonded goods shipped for exportation by the searchers	3,588,600	3,771,022	182,422	—
Number of packages of sugar sampled for assessment	1,542,759	1,849,846	307,087	—
Number of samples of sugar assessed for duty	271,111	259,615	—	11,496
Number of packages of refined sugar crushed and packed for exportation at the refineries	20,698	21,372	674	—
Weight of do. - cwts.	35,053	37,106	2,153	—

Passenger Traffic.

Table IV.

Passenger Traffic.

	1868.		1869.	
	Passengers.	Packages.	Passengers.	Packages.
Examined at Thames Haven	2,092	4,319	1,469	2,980
On board steamers coming up the river	36,090	68,566	33,984	68,890
At Gravesend	730	1,740	838	1,896
At the various docks and wharves	5,964	38,856	4,696	40,417
At Charing Cross and Victoria Railway Stations	57,235	87,792	60,536	96,684
Total	102,101	201,273	101,523	210,867

We subjoin to these tables the following few observations.

The decrease in the number of officers boarded on vessels on arrival, is accounted for by the increased number boarded on vessels outwards, with drawback or bonded goods on board.

We were able to add considerably to the number of officers boarded on lighters in the river in 1869, in consequence of your Lordships' sanction having been given for the employment of 60 extra out-door officers on this duty. In order, however, that the strictest economy might be preserved, every reasonable pressure has been put on the existing establishment, and only 40 of these new extra men have at present been employed. They consist chiefly of pensioners from the army, navy, and coastguard; and we are happy to report that the duty entrusted to them has been discharged in a satisfactory manner.

There is an increase of 678 in the number of vessels which passed Gravesend unguarded. This has arisen from the addition to the number of steamers arriving in the port as already mentioned, in the protection of which more officers are absorbed, and fewer are consequently left to be boarded on the sailing vessels. Although, however, the number of unguarded vessels bears a large proportion to the total arrivals, there is no reason to suppose that the revenue has sustained any loss; indeed the risk incurred has been reduced to a minimum by the vigilance of the officers generally, aided, in the protection of the revenue, by the employment of the steam cruiser in the river already referred to in former reports.

The force stationed at Gravesend has however been increased by sending thither officers from London, whose places will again be supplied, by employing the whole number of extra men sanctioned by your Lordships, if it should become necessary to do so.

The amount paid by merchants for officers working at night has again increased during the past year. We have in previous reports expressed our opinion that the system is in many respects objectionable, and we do our utmost to limit the number of cases in which the indulgence is allowed.

Importation of cattle, &c.

The number of foreign animals landed in London and Thames Haven, and inspected by our veterinary inspectors

during the past year, has been very much in excess of those brought in 1868.

The following is the account:

Into London.

TABLE V.

IMPORTATION of Cattle, &c. in the year 1869.

Landed at the London Wharves.

From whence.	Beasts.	Calves.	Sheep.	Pigs.	Total Animals.
Holland	8,195	1,934	190,095	7,143	207,367
Belgium	9,889	1,657	64,032	2,283	77,861
Germany	14,413	101	80,340	4,485	99,339
Schleswig	20,182	4	28,997	—	49,183
France	7,746	68	5,668	4,498	17,980
Portugal	852	—	—	—	852
Spain	137	12	108	—	257
Total	61,414	3,776	369,240	18,409	452,839

Landed at Thames Haven.

From whence.	Beasts.	Calves.	Sheep.	Pigs.	Total Animals.
Denmark	1,955	—	800	—	2,755
Holland	22,219	20,829	28,387	2,441	73,876
Germany	30,429	147	13,408	—	43,984
France	1,318	231	—	1,057	2,606
Portugal	1,930	—	—	—	1,930
Spain	6,296	—	100	—	6,396
Sweden	2,931	187	490	72	3,680
Total	67,078	21,394	43,185	3,570	135,227
From above	61,414	3,776	369,240	18,409	452,839
Grand total	128,492	25,170	412,425	21,979	588,066

Out of the above, the following were detained and slaughtered:—

	Beasts.	Calves.	Sheep.	Pigs.	Total.
Slaughtered and meat passed as fit for human food in London	1,468	2	2,863	1,183	5,516
Do. do. at Thames Haven	773	63	1,953	123	2,912
Condemned and destroyed in London	7	7	263	7	284
Do. do. at Thames Haven	114	15	57	22	208
Total	2,362	87	5,136	1,335	8,920

The proportion per cent. that the animals slaughtered, on account of disease or injury, bore in 1869 to the whole number imported, was therefore as follows:—

Beasts.	Calves.	Sheep and Lambs.	Pigs.	Total Animals.
1·8 per cent.	·34 per cent.	1·2 per cent.	6 per cent.	1·5 per cent.

The proportion of beasts slaughtered to the whole number imported is larger than it was in 1868, and that of pigs, very much so. This is owing to the great prevalence of the foot and mouth disease, especially among the latter animals.

The proportion, however, of the total animals (taken in the aggregate) slaughtered, falls short of that stated in our last report, which was 1·9 per cent.

If we compare the numbers imported with those given last year, it will be seen that a great impetus has been given to the trade in animals by the discontinuance of some of the restrictions on their importation and movement which prevailed in preceding years.

By a reference to last year's report, we find the totals there given fall short in every instance of those just stated. This is the comparison :— Thirteenth Report, p. 40.

Number of Animals Imported into London.

Year.	Beasts.	Calves.	Sheep.	Pigs.	Totals.
1868 - -	83,144	17,559	208,161	11,369	320,233
1869 - -	128,492	25,170	412,425	21,979	588,066
Increase per cent. in 1869 - -	54	43	98	93	83

The large increase in the importation of sheep and pigs into London is the more remarkable, inasmuch as, owing to the appearance among them of the foot and mouth disease in the autumn months of the year, orders were issued by the Privy Council for the slaughter at the landing place of all cargoes containing any sheep or pigs so affected, a measure which, though naturally causing much pressure upon the officers, and inconvenience to the importers at the time, undoubtedly checked the introduction of infected animals into the country. Our veterinary inspectors now report that very little of this disease, lately so prevalent, exists on the continent at the present time. A peculiar feature of the trade of the year 1869, was, that in consequence of the high prices prevailing for meat in this country, a great importation took place quite

at the beginning of the year, a period at which, in previous years, the quantities brought had always been small, the great bulk of the animals generally arriving in the summer and autumn months.

Into United Kingdom. Appendix S.

Appendix S. gives the total number of live animals imported into the United Kingdom in the year 1869, distinguishing the classes of the animals, and showing the number imported at each cattle port.

Thirteenth Report, p. 41.

The abstract of the totals is as follows, and, for the sake of comparison, we at the same time repeat the return given last year, adding also the number for the year 1865.

Year.	Oxen and Bulls.	Cows.	Calves.	Sheep.	Lambs.	Swine and Hogs.	Aggregate of all kinds.
1865 -	188,326	39,202	55,743	894,524	19,646	132,943	1,330,384
1866 -	191,545	17,626	28,568	777,174	13,706	73,873	1,102,492
1867 -	138,336	17,999	21,613	532,316	7,400	48,079	765,743
1868 -	103,726	11,143	21,819	323,447	17,708	33,721	511,564
1869 -	167,577	23,097	29,516	691,472	18,371	69,067	999,100

By this return it appears that we may congratulate ourselves on a rapid, though not yet a complete, recovery, (as far as the supply of animal food from abroad is concerned,) from the depressing influences of the cattle plague and other diseases that have been prevalent of late years, and of the restrictions on importation consequent thereon. The aggregate number of animals has only fallen short of those brought in 1866 by 103,392, and has nearly doubled those brought in 1868.

The number of cows, calves, and lambs is greater than those imported in 1866, but that of oxen, sheep, and pigs still falls short of that year's return.

In no class, however, has the importation yet reached again the numbers brought in 1865, the year in which the cattle plague first made its appearance.

Of dead meat.

We annex the account we usually give of the quantities of dead meat, (distinguishing sorts), imported into the United Kingdom in the course of the last three years.

QUANTITIES of DEAD MEAT imported into the UNITED KINGDOM in each of the Years 1867, 1868, and 1869.

		1867.	1868.	1869.
Beef, salted	Cwt.	195,797	240,577	214,955
„ fresh, or slightly salted	„	50,970	4,543	14,268
Pork, salted	„	142,831	144,378	165,944
„ fresh	„	7,454	6,984	24,930
Meat, salted or fresh, not otherwise enumerated*	„	97,916	38,343	50,247
„ preserved otherwise than by salting	„	15,539	20,118	32,214
Total		510,507	454,943	502,558

* Principally fresh mutton.

From this return it appears that notwithstanding the great increase in the importation of live animals in 1869, to which we have already referred, the supply of dead meat, which we might imagine would be only intended to make up for a deficiency in the supply of the live article, has also, stimulated by the high prices prevailing in this country, risen again above that sent in 1868, and shows an increase of no less than 47,000 cwts.

Approval of fresh premises for landing, &c.

We forbear, for the reasons given last year, from troubling your Lordships with the number and names of premises approved or re-approved, during the past year, in the Port of London, for the landing and warehousing of goods, and for the performance of the numerous operations allowed under bond.

It is sufficient to say that considerable additions have, as usual, been made to the list.

Millwall Docks.

We may mention that the business of the Millwall Dock Company, upon whose case we commented at some length last year, appears to be slightly increasing, as shown by the following comparative statement of the number and tonnage of ships discharged there in 1868 and 1869:—

	Vessels.	Tonnage.
From 14th March 1868, date of opening -	642	224,228
1869 - - - -	927	342,769

The bonding privileges however, conceded to these premises, have at present only been availed of to a very limited extent, and generally for temporary purposes.

In-door Departments.

We now come to the usual return of the business transacted in, and statistics of trade connected with, the various indoor departments in the Port of London.

Long Room.

The comparative statement of the business of the Long Room in the two last years, is as follows:—

	1868.	1869.	Increase.	Decrease.
Ships' reports - - -	11,333	11,427	94	—
Duty entries:— 1st branch - - Sugar, Tobacco, Wine, Spirits	335,582	329,816	—	5,766
2d branch - - Tea -	388,638	438,077	49,439	—
3d branch - Warehousing	58,003	58,067	64	—
3d branch - Free -	110,917	111,255	338	—
Total - - -	893,140	937,215	49,841	5,766
Bonds for exportation and removal	55,730	57,370	1,640	—
Total - - -	948,870	994,585	51,481	5,766
	£	£	£	£
Trinity lights - - -	75,165	76,634	1,469	—
Colonial - - - -	946	1,030	84	—
Pilotage - - -	22,578	25,252	2,674	—
Total - - -	98,689	102,916	4,227	—

Searcher's office.

The searcher's department (in the Long Room) shows an increase in the amount of work performed there during the past year. The following is the return:—

	1868.	1869.
No. of entries of free goods exported -	158,793	168,146
" " goods exported from the warehouses as merchandize	48,310	49,351
" " as stores - - -	16,723	16,926
" " goods transhipped - -	8,873	10,305
" " Customs drawback -	2,334	2,358
" " Excise " -	10,964	11,042
" " goods transferred - -	4,063	4,221
Total - -	250,060	262,349

an increase of 12,289 documents, or nearly 5 per cent.

Offices of controllers of Accounts.

The business of the tea department still goes on increasing notwithstanding the falling off in the import of tea in 1869, as compared with 1868, which we have mentioned in a former page. It is unnecessary here to repeat from Appendix P. the record of quantities imported and entered for home consumption. It is worth noting, however, that the vast increase in consumption, which we have already noticed, has taken place, as far as it can be estimated by the entries past, principally in London and the adjacent districts.

Tea Department.

Appendix P. No. 2.

The total additional quantity of tea consumed in 1869 in the United Kingdom has been 4,969,389 lbs., and out of this, the increase in the quantity duty paid in London has been 4,041,372 lbs., leaving only 928,017 lbs. as the increase of consumption for the rest of the United Kingdom.

The quantity of tea exported and removed coastwise from London has been 69,749,633 lbs. as against 67,765,637 lbs. in 1868, an increase of nearly 3 per cent.

As a natural consequence upon these facts, the number of documents prepared and issued from the tea department has risen from 544,472 in 1868 to 611,302 in 1869, an increase of 66,830 documents, as will be seen by the following return :—

Documents.	1868.	1869.
Number of duty paid warrants - -	388,647	438,097
Number of removals, exports, and stores -	60,149	66,555
Number of letters of advice written to outports - - - - - -	47,838	53,325
Number of certificates of arrival received -	47,838	53,325
Total - -	544,472	611,302

Legal Quays and Victoria Docks.

The following is the return for the department of the Legal quays and Victoria Docks:—

	1868.	1869.
Number of ships	7,912	8,192
Increase in 1869	280 ships.	
Over entry certificates	873	949
Warehousing warrants	27,743	32,802
Home consumption warrants	143,078	148,311
Exports	35,616	38,719
Letters coastwise	6,343	6,663
Total	213,653	227,444
Increase in 1869	13,791 documents.	
Removals in bond	935	986
Bottlings	1,015	920
Vattings	591	591
Tobacco operations	1,736	1,542
Deposits of lime juice	19	9
Total	4,296	4,048
Decrease in 1869	248 operations.	

London Docks.

The business at the London Docks still continues slightly to decline. The establishment has been reduced by two clerks in the past year. The return is as follows:—

	1868.	1869.
Deliveries for home consumption	94,478	90,671
„ exportation, stores and removals coastwise	29,269	27,796
„ removals to other warehouses in the port	1,252	1,328
Vattings of wines and spirits	1,490	1,359
Bottlings of ditto	1,511	1,512
Rackings of ditto	7,351	7,236
Fortifyings of wines	982	912
Letters of advice coastwise	7,038	6,923
Over entry certificates	1,598	1,475
Total	144,969	139,212

St. Katharine's Docks.

The business at these docks also shows a small decline for the first time during the last six years.

We annex the comparative return. The falling off is entirely accounted for by the large increase in 1868 over the return for 1867.

STATEMENT of BUSINESS performed at the St. Katharine Docks during the Year 1869, as compared with the Years 1864, 1865, 1866, 1867, and 1868.

	1864.	1865.	1866.	1867.	1868.	1869.
Entries for home consumption.	29,438	36,962	38,977	40,822	43,567	41,923
Exportation stores, &c. -	26,549	36,212	36,116	35,781	42,067	40,657
Removals - - -	281	274	290	308	419	297
Vattings - - -	229	425	327	251	319	202
Bottlings - - -	659	783	706	697	780	750
Fortifyings - - -	153	132	121	121	123	131
,, lemon juice -	—	—	—	—	185	86
Letters of advice - -	2,934	3,736	4,001	4,078	4,035	3,442
Over-entry certificates -	480	698	938	994	916	1,057
Rackings and fillings -	917	1,362	1,545	1,679	1,902	1,694
Total - -	61,640	80,584	83,021	84,731	94,313	90,239

Increase in 1865 over 1864 = 30· per cent.
,, 1866 ,, 1865 = 3· ,,
,, 1867 ,, 1866 = 2· ,,
,, 1868 ,, 1867 = 11·3 ,,
Decrease 1869 under 1868 = 4·3 ,,

It will be seen that the number of instances in which lime and lemon juice have been fortified in bond has considerably fallen off. The figures given, however, only show the number of operations. The detail of these operations is as follows :—

216 casks of juice were fortified and bottled in bond.

1,736 cases were received from the outports, and 7,523 packages and 328 jars were exported or removed under bond to the outports, for shipment as stores, containing in the aggregate 26,943 gallons. This branch of the business, which was imposed upon us by the Board of Trade in 1867, occupies nearly the whole time of one clerk.

East and West India Docks.

The return from the East and West India Docks, the principal receptacle for the sugar trade of London, shows a slight falling off in the number of documents prepared, owing no doubt to the prevailing dulness in that trade during 1869.

The quantities, however, of dutiable articles warehoused at these docks has, as shown by the accompanying account furnished by the Dock Company, in the same period, increased.

We may add (though the subject has properly no reference to our report for 1869) that the discontinuance of the practice of reweighing sugar on delivery (announced in the budget of the current year), and subsequently

ordered by your Lordships, has already resulted in the reduction of the staff at this station by two hands.

The following are the figures usually given:—

An Account of the Number of Documents, &c., issued from the Controller of Accounts Department, East and West India Docks, in the years ended 31st December 1868 and 1869, viz.:—

Documents.	1868.	1869.
Home consumption	33,996	32,975
Coastwise	3,686	3,413
Exports	10,800	10,637
Over entries	4,593	3,485
Letters of advice	3,457	3,227
Total	56,532	53,737

	1868.	1869.
Ships and craft with warehoused goods	1,005	1,055
Vattings, exclusive of vattings to original ships	1,197	1,148
Casks of spirits drawn off from the vat, exclusive of vattings to original ships	21,642	17,111

Dutiable Articles warehoused at these Docks.

Imports.	1868.		1869.	
Coffee — Casks	28,303	109,149	24,795	128,267
Coffee — Packages	80,846		103,472	
Cocoa — Packages		22,442		18,182
Rum — Casks		36,440		29,581
Sugar — Casks	114,741	454,904	95,043	448,553
Sugar — Packages	340,163		353,510	
Molasses — Casks		11,312		15,408
Total		634,247		639,991

Increase 5,744 packages in 1869.

Increase and diminution of the establishment.

London.

The only change made in the force employed in the London establishment in 1869 was caused by the abolition of an office of principal clerk in the department of the Controller of Accounts for the Legal Quays and Victoria Docks. Seven vacancies in established clerkships have been filled up by the appointment of writers during the year, under the authority of your Lordships in each case.

Outports.

Several reductions of establishment have been carried into effect at the outports during the past year.

The Chief Surveyor for tonnage at Liverpool having died in the month of May, we took into our consideration

the question whether it was still necessary to maintain a separate officer, of his rank and salary, (300*l.* per annum), at that port, or whether it might not be possible for the Principal Surveyor in London to undertake the examination of the measurement of vessels taken by the Liverpool officers, in the same manner as is done with respect to other ports; and having ascertained that this additional duty could be performed in the office in London, without rendering the necessary supervision less effectual, we recommended to your Lordships, and received your authority for, the abolition of the separate office at Liverpool accordingly. The only other change of much importance has been at the ports of Grimsby and Hartlepool. The rapid increase of the trade and business at the former port, to meet which several officers had for some time past been despatched from other ports to act in aid, made some considerable addition to the establishment necessary, while at the same time the abolition of the duties on corn, &c. rendered a reduction of strength at Hartlepool practicable. We therefore transferred, under your Lordships authority, all the officers but one made redundant at Hartlepool to the port of Grimsby, and were able to effect a small saving on the total arrangement.

The other reductions at the outports have been as follows:—

We have struck off the establishment—

At Boston	-	1 principal coast officer.
Coleraine	-	1 out-door officer.
Cork - -		6 „ „
Deal - -		1 „ „
Dublin	-	1 house porter.
Gloucester	-	1 out-door officer.
Goole	-	2 „ „
Grangemouth	-	1 examining officer.
Hayle	-	1 out-door officer.
Hull - -	-	1 examining officer. 4 boatmen.
Jersey	-	1 controller, &c.
Limerick	-	3 out-door officers.
Llanelly	-	1 principal coast officer.
Londonderry	-	2 out-door officers.
Newry	-	2 „ „
Truro - -		1 „ „

The additions to the establishment have been but two throughout the whole of the outports (with the excep-

tion of those above stated to have taken place at Grimsby); viz:—

1 principal coast officer at Piel in the port of Lancaster: and

1 assistant examining officer at Leeds.

Writers, however, have been placed on duty at several ports; in some cases in addition to, but in many in substitution for, clerks on the establishment, as vacancies have occurred.

The following is the list:

Writers placed on duty in 1869.

2 at Bristol.
1 „ Dover.
1 „ Dumfries.
8 „ Glasgow.
1 „ Greenock.
2 „ Grimsby.
4 „ Leith.
2 „ Newcastle.
1 „ Newhaven.
1 „ South Shields.

GENERAL QUESTIONS.

A few questions of general interest have arisen during the past year, which we think it will be as well briefly to mention.

Warehousing of foreign wines and spirits in excise warehouses.

The first and most important is the concession made by your Lordships to the wine and spirit trades, and confirmed by the Act 32 and 33 Victoria, cap. 103, whereby they were allowed to bond foreign wines and spirits in excise general warehouses throughout the country.

It is unnecessary to recapitulate here the regulations which were drawn up by us, in concert with the Board of Inland Revenue, for the purpose of providing for the security of the revenue during the removal (for the first time) of these foreign goods out of the control of the customs officers, for the collection of the proper duties thereon by the officers of excise, and the transfer of those duties to the account of this department. It will, we think, be sufficient to say that the privilege thus granted to the trade, amounts, as regards these articles of wines and spirits, to a large extension of the permission to bond foreign goods in inland towns (hitherto enjoyed by the towns of Manchester, Bradford, Leeds, and Halifax alone). The list of excise general warehouses to which

wines and spirits may now be removed for bonding is appended to this report. As yet, however, the concession has not been very largely availed of. The following are the amounts paid over to us by the Inland Revenue Department on account of the duties received by them in every month from the date of the concession to the present time:— Appendix Y.

		Spirits.			Wines.		
		£	s.	d.	£	s.	d.
1869.	October	792	9	8	7	0	6
	November	1,168	15	3	139	11	0
	December	3,256	13	3	179	17	6
1870.	January	2,637	9	2	317	9	3
	February	2,899	14	6	317	13	1
	March	3,419	19	0	639	16	0
	April	3,961	11	3	866	18	0
	May	3,606	12	7	1,140	1	6
	Total in eight months	21,743	4	8	3,608	6	10

Samples to be admitted between Great Britain and the Zollverein free of duty.

Your Lordships having forwarded to us on the 4th of May, for our information and guidance, a copy of a declaration signed by Lord Augustus Loftus, Her Majesty's minister for Prussia and the North German Confederation, on behalf of the government, and by the President of the Federal Office in the name of the German Customs and Commercial Union, for the admission duty free into the United Kingdom and the Zollverein, of patterns and samples liable to duty imported by commercial travellers, we proceeded immediately to give effect to the measure contemplated in that declaration, by preparing a form of bond to be entered into by the importers for the due exportation, deposit in warehouse of, or payment of duty on, such patterns and samples within the space of twelve months from the date of the bond, and on the 29th May we transmitted a general order to all the ports in the United Kingdom, allowing the officers to pass these samples and patterns, duty free, on a compliance on the part of the importers with the terms of the order.

Admission of articles bearing British marks.

The system under which, in accordance with the provisions of the 44th section of the Customs Consolidation Act, we had been for many years providing for the due protection of the manufacturers of Great Britain from frauds which importers were constantly attempting to practise upon them, by the imitation on foreign articles of British brands and marks, (a system which has been frequently explained to your Lordships in these reports,)

received very considerable modification by your Lordships order of 13th November last. In that order your Lordships expressed an opinion, that "there is no prohibition "in the act of the imposition of marks which are intended "to create the belief that articles of foreign make are of "British make, unless the method employed is by using "the name, brand, or mark *of some individual*, real or "fictitious." In conformity therefore with this opinion we have, since the date of your Lordships order, abstained from interfering in any way, as we had hitherto considered (under the clause of our Customs Act above referred to) we were bound to do, with all importations bearing British marks of a general character or description, such as the Royal Arms, Prince of Wales' feathers, &c., &c., or words known and used in British trades, so long as no British manufacturer's name, real or fictitious, was to be found upon the articles imported. This extensive relaxation of practice has no doubt relieved us and our officers from an onerous and in some instances a very difficult duty.

Repeal of the duty on corn, flour, &c.

On the repeal of the last remnant of the duty on corn, flour, &c., which took effect from 1st of June, many questions were raised of a somewhat novel character. The peculiarity of the case arose from the fact that the duty on corn and grain, articles which, since the original reduction of the duty to 1*s.* per quarter, have not been allowed by law to be warehoused, was legally due on the first importation thereof, and not, as in the case of other goods, on an entry being passed. It became therefore necessary to consider the provisions of the law defining the time of importation. This is also clearly laid down in our customs law as being the time when the importing vessel actually comes within the limits of the port at which she eventually reports and discharges her cargo. Many attempts were made to avoid the liability to duty thus imposed by retaining the corn on board ship till after the 1st of June, by remaining in the offing without entering the actual harbour, and even by leaving the port again, after arrival, for a time, to return and claim exemption from duty after the 1st of June. Your Lordships however supported us in the view we took of the law in question, and in all cases when the vessel had once arrived before the 1st of June, within the limits of the port, where she eventually reported and discharged, duty was held to be due, and her cargo was charged accordingly.

Sea Fisheries.

On the 1st of February the "Sea Fisheries Act, 1868," came into operation, and on the 4th of the same month

n Order in Council was issued establishing regulations nder the 23rd section of the Act, for the registering, ettering, and numbering of sea fishing vessels and boats. These regulations were subsequently modified by a second Order in Council of the 18th June which cancelled the ormer Order, and the new code of regulations came into peration on the latter day, and are now in force throughut the whole of the coast of the United Kingdom and he Channel Islands. The keeping of the separated set f books for the registry of these vessels and boats, he collection of the information required under the Order n Council respecting their occupation, the issuing and ndorsement of certificates, and the enforcement generally f the regulations laid down, has imposed much additional luty, unconnected with any question of revenue, upon our collectors at the various ports, and upon the officers of he coastguard force throughout the United Kingdom. We fear, also, from applications that we have already received, that considerable expense will eventually be ncurred in providing for this duty, a charge which, strictly speaking, ought not to appear on the estimates for this Department.

Act and Regulations. 31 & 32 Vict. c. 45.

In the month of October 1868 the sugar trade in London having raised a question as to the mode of drawing samples from casks of muscovado sugar at the various ports of the United Kingdom, and having also brought the matter under the notice of the then Chancellor of the Exchequer, Mr. Ward Hunt, with a request that all samples of sugar for the assessment of duty might be taken at all ports upon one uniform system, we issued a circular letter to all the sugar ports, requiring a detailed explanation of the mode of sampling adopted at each, in every particular. Having obtained the required information, we then put ourselves in communication with the various persons interested both in London and Liverpool, and, as it appeared that they were desirous of adopting the system in force at the port of Greenock, after some discussion it was agreed that a series of experiments should be made in London, whereby the results of the different modes of sampling, adopted in London and at Greenock, should be fairly tested. These experiments resulted in proving to our satisfaction that, as far as the revenue was concerned, no loss had been incurred by reason of the different modes of sampling adopted at different ports ; but, as it was clearly desirable to establish,

Amendment of regulations for sampling sugar.

if possible, one uniform system, (the only obstacle to which had always been the difficulty of reconciling the different opinions and views held by the interested parties in the trade at different ports), it was finally agreed that the system at present in force at Greenock should be for the future adopted at all ports including London. We therefore on the 13th March recommended this course to your Lordships, and on the 24th of the same month we received your sanction for carrying it into effect.

Smuggling.

We have no grounds for supposing that smuggling is on the increase, although, as we have already stated, the great dispatch and freedom from strict examination, accorded to a yearly increasing list of free goods, offer great temptations to the illicit trader, while at the same time they render any positive statement as to the existence or non-existence of smuggling, by the concealment of dutiable amongst free goods, impossible.

London.

In London a greater number of seizures appear to have been made in 1869 than in the preceding year, the number of cases brought under our notice in the year 1869 being 280 against 195 in 1868, showing an increase of 85 cases, or about 43·6 per cent.

Out of the above number of 280 cases, in 37 instances the quantities of tobacco and cigars exceeded 10 lbs., and in 10 instances the quantity of spirits exceeded two gallons.

Some of the most important seizures were the following; viz.:—

A seizure of 230 lbs. of cigars of a superior quality, found concealed in a case of tin manufactures being one of four cases entered as goods free of duty.

A seizure of 247 lbs. of tobacco and 2½ lbs. of cigars whilst being conveyed along the public road in a cab which was stopped by two officers of police at East Greenwich.

A seizure of 115 lbs. of tobacco whilst being conveyed in a cab at Millwall.

A seizure of 122 lbs. of tobacco, together with a horse and cab in which the tobacco was being conveyed from the residence of a notorious smuggler in Bermondsey.

In one instance a seizure of a somewhat novel character was made; viz., 10 lbs. of tobacco and 3 lbs. of cigars were discovered concealed underneath some straw at the bottom of a wicker basket, used for the conveyance of

poultry, and which, at the time of the discovery of the tobacco and cigars, contained five live ducks.

As regards the outports, there appears to have been a falling off in the number of cases of smuggling detected, as compared with the year 1868, as will be seen from the following tabular statements, which give a comparative account of smuggling in 1869 as compared with 1868. Outports.

Cases at the Outports in which Proceedings were taken by Information and Summons, viz., Seizures of Tobacco and Cigars exceeding 10 lbs., and of Spirits exceeding 2 Gallons.

	1868.	1869.	Decrease.
Number of Seizures - - -	169	127	42
Quantity of Tobacco, Cigars, and Tobacco Stalks - lbs.	10,892	6,357	4,535
Quantity of Spirits - - galls.	460	226	234
Number of Convictions obtained -	224	157	67

Summary Cases at the Outports, viz., Seizures *not* exceeding 10 lbs. of Tobacco or Cigars, and *not* exceeding 2 Gallons of Spirits.

	1868.	1869.	Decrease.
Number of Seizures - - -	810	720	90
Number of Smugglers summarily convicted - - - -	807	602	205

The principal seizures took place at Cowes, Dover, Grimsby, Hull, Newcastle, Swansea, West Hartlepool, Cork, and Londonderry.

Amongst these may be mentioned a seizure of 459 lbs. of cigars at Swansea in May 1869; viz., 396 lbs. found concealed in various parts of the vessel "Florence," upon her arrival at that port with copper ore from Cuba; and of 63 lbs. seized on shore for having been illegally landed from that vessel.

The master, carpenter, and steward of the vessel were convicted on that occasion.

A seizure of 139 lbs. of cigars found concealed in five bales of cotton flock imported at West Hartlepool in the vessel "Gitana" from Hamburg in November last.

A seizure of 306 lbs. of tobacco on board the vessel "Mathilde" on her arrival at Grimsby from Antwerp in December last.

A seizure of 136 lbs. of tobacco, $7\frac{1}{2}$ lbs. of cigars, and $4\frac{7}{10}$ gallons of spirits found concealed in mattresses belonging to five passengers (German Jews), who arrived at Hull in the vessel "Harlequin" from Hamburgh in December last.

In Ireland a seizure of eight bags containing 450 lbs. of unmanufactured tobacco was made by the officers of the constabulary at West Passage, near Cork, in February, together with a horse and cart, in which the same was being conveyed.

A seizure also took place at Londonderry of eight bales, containing 850 lbs. of unmanufactured tobacco, together with a horse and cart belonging to a baker, in which the tobacco was being conveyed.

Superannuations, compensations, &c.

The following is the account we usually give of the amount of superannuation and other allowances placed on and struck off the list in 1869. It will be seen that there is a decrease of expense to the public under every head, the saving in the year amounting to 10,524*l.*

	Placed on.	Struck off.	Increase.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Superannuations -	5,871 10 8	12,593 0 3	—	6,721 9 7
Compensations - -	315 0 0	3,919 17 9	—	3,604 17 9
Redundant allowances -	—	34 13 8	—	34 13 8
Pensions - -	43 17 0	207 6 11	—	163 9 11
	6,230 7 8	16,754 18 7	—	10,524 10 11

Medical Inspector's report.

The report of our medical inspector, Dr. Dickson, which we annex as usual, gives a favourable account of the sanitary condition of the force under his charge in 1869, when compared with former years. The following is the summary of the results set forth in the various interesting tables, prepared by Dr. Dickson, compared with the same abstract for 1868.

	1868.	1869.
Average number of men on the sick list daily	39 or 3·7 per cent.	36 or 3·3 per cent.
Ratio of cases admitted to the sick list -	82 per cent.	72 per cent.
Average duration of each case - -	16·7 days	17 days.
Time lost to the service through sickness or accident - - - - -	13·8 days	12·7 days.
Number of deaths from disease - - -	13 or 12·4 per 1,000	15 or 1·4 per 1,000
,, ,, from accident or violence -	2 or 1·9 per 1,000	3 or 2·8 per 1,000
,, of superannuations - - -	4 or 3·8 per 1,000	4 or 3·8 per 1,000

It will be seen from this return that more deaths than usual have occurred.

Dr. Dickson, however, states, in explanation, that 12 out of the 15 deaths from disease took place in the half year between 1st April and 30th September, (six in each quarter), and accounts for this apparently large number from the fact that several long-standing cases of a hopeless character had been left on the sick list from former quarters, and that no death had occurred in the force for five months previously. In addition to these deaths from disease, two young officers were accidentally drowned during the year, and one died in hospital from a self-inflicted wound in the throat. All further particulars respecting the health of the force will be found in Dr. Dickson's report.

We have the honour to remain,
My Lords,
Your Lordships' obedient servants,

THOS. F. FREMANTLE.
FREDERICK GOULBURN.
GRENVILLE C. L. BERKELEY.
FREDERICK ROMILLY.

Custom House, 1870.

APPENDIX.

APPENDIX (A.)

AN ACCOUNT showing the Amount of the Imports into and the Exports from the United Kingdom, stated in Real Value, in each Year from 1854 to 1869 inclusive.

YEARS.	Real Value.			
	Imports.	Exports.		
		Produce and Manufactures of the United Kingdom.	Foreign and Colonial Merchandise.	Total Exports.
	£	£	£	£
1854 - -	152,389,053	97,184,726	18,636,366	115,821,092
1855 - -	143,542,850	95,688,085	21,003,215	116,691,300
1856 - -	172,544,154	115,826,948	23,393,405	139,220,353
1857 - -	187,844,441	122,066,107	24,108,194	146,174,301
1858 - -	164,583,832	116,608,756	23,174,023	139,782,779
1859 - -	179,182,355	130,411,529	25,281,446	155,692,975
1860 - -	210,530,873	135,891,227	28,630,124	164,521,351
1861 - -	217,485,024	125,102,814	34,529,684	159,632,498
1862 - -	225,716,976	123,992,264	42,175,870	166,168,134
1863 - -	248,919,020	146,602,342	50,300,067	196,902,409
1864 - -	274,952,172	160,449,053	52,170,561	212,619,614
1865 - -	271,072,285	165,835,725	52,995,851	218,831,576
1866 - -	295,290,274	188,917,536	49,988,146	238,905,682
1867 - -	275,183,137	180,961,923	44,840,606	225,802,529
1868 - -	294,693,608	179,677,812	48,100,642	227,778,454
1869 - -	295,428,967	190,045,230	47,061,095	237,106,325

Office of the Inspector General of Imports and Exports,
Custom House, London, 25th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (B.)

GENERAL SUMMARY showing the Gross Amount of Duty collected by the Customs at London, Liverpool, and the other Ports of England (exclusive of the Isle of Man), and at the Ports of Scotland and Ireland respectively, in the Years ended 31st December 1868 and 1869, specifying the Increase or Decrease, and also showing the Amount of Duty received by the Customs on British Spirits during the same period.

	Gross Amount of Duty collected.		Increase.	Decrease.	Duty received on British Spirits.		Increase.	Decrease.
	1868.	1869.			1868.	1869.		
	£	£	£	£	£	£	£	£
LONDON - - - -	10,694,494	10,484,555	- -	209,939	37,589	46,590	9,001	
LIVERPOOL - - - -	3,079,566	3,158,300	78,734	- -	184,493	219,222	34,729	
Other Ports of ENGLAND - -	3,347,186	3,413,027	65,841	- -	246,748	293,094	46,346	
SCOTLAND - - - -	3,436,308	3,073,045	- -	363,263	426,762	452,125	25,363	
IRELAND - - - -	2,135,953	2,095,276	- -	40,677	598,096	671,812	73,716	
TOTAL - - -	22,693,507	22,224,203	144,575	613,879	1,493,688	1,682,843	189,155	
DECREASE - - -	- -	- -	- -	469,304	- -	INCREASE -	189,155	

Examiner's Office, Custom House, London,
30th March 1870.

W. W. TAYLOR.

APPENDIX (C.)

RETURN showing the Gross Amount of Customs Duties collected in the several Ports of the United Kingdom for the Years ended 31st December 1868 and 1869, specifying the Articles upon which any Increase or Decrease has taken place, and also showing the Amount of Duty received by the Customs upon British Spirits during the same period.

ENGLAND.

PORT.	Amount of Duty.		In-crease.	De-crease.	Articles.		Duty received on British Spirits.		In-crease.	De-crease.	REMARKS.
	1868.	1869.			Increase.	Decrease.	1868.	1869.			
	£	£	£	£			£	£	£	£	
LONDON -	10,694,494	10,484,555	- -	209,939	Tea, Spirits.	Corn, Coffee, Sugar, Tobacco, Wine.	37,589	46,590	9,001	—	———
LIVERPOOL	3,079,566	3,158,300	78,734	- -	Sugar, Tobacco.	- - -	184,493	219,222	34,729	—	———
ABERYSTWITH	73	2	- -	71	- - -	Corn - -	- - -	- - -	- -	- -	The decrease is caused by the abolition of the duty on corn and timber.
BARNSTAPLE -	7,640	8,085	445	- -	Brandy, Wine.	- - -	1,053	1,232	229	—	———
BEAUMARIS -	296	201	- -	95	- - -	Corn -	1,109	- - -	- -	1,109	The decrease is caused by the abolition of the duty on corn.

PORT.	Amount of Duty.		Increase.	Decrease.	Articles.		Duty received on British Spirits.		Increase.	Decrease.	REMARKS.
	1868.	1869.			Increase.	Decrease.	1868.	1869.			
	£	£	£	£			£	£	£	£	
BERWICK -	5,738	5,602	- -	136	Tea, Coffee.	Corn, Brandy, Wine, Tobacco.	868	1,102	234	- -	In 1868 404*l.* was paid on corn, the duty on which is now abolished.
BIDEFORD -	3,124	2,859	- -	265	- - -	Coffee, Wine.	305	441	136	- -	An exceptional amount of duty on wine was paid in 1868.
BOSTON -	37,348	38,976	1,628	- -	Tobacco, Brandy, Wine.	Rum -	461	632	171	- -	There is an increase of 1,300*l.* on tobacco.
BRADFORD -	40,785	38,231	- -	2,554	Cigars -	Tobacco -	9,001	11,267	2,266	- -	A tobacco manufacturer has declined business.
BRIDGWATER	5,827	6,933	1,106	- -	Brandy, Rum, Tea.	- - -	119	333	214	- -	More than half the increase is on brandy.
BRIDPORT -	3,202	3,121	- -	81	Brandy, Geneva, Wine.	Rum, Corn.	273	331	58	—	
BRISTOL -	1,120,439	1,183,861	63,422	- -	Sugar, Tobacco, Brandy, Wine.	Corn -	27,249	39,772	12,523	- -	There is an increase of 47,000*l.* on sugar, and 19,000*l.* on tobacco.
CARDIFF -	15,466	16,158	692	- -	Tobacco -	Flour -	2,209	3,596	1,387	- -	There is an increase of 2,650*l.* on tobacco, owing to the greater development of the manufacture of that article.
CARDIGAN -	—	2	2	—	—	—	—	—	—	—	
CARLISLE -	19,037	19,156	119	- -	Tea, Tobacco, Sugar.	Grain -	4,140	7,128	2,988	- -	There is a decrease of 1,060*l.* caused by the abolition of the duty on grain.
CARNARVON -	8,855	8,720	- -	135	- - -	Grain -	4,898	4,996	98	- -	The decrease is caused by the abolition of the duty on grain.

PORT.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	REMARKS.
CASTLETOWN	£ 3,478	£ 4,104	£ 626	£ -	Rum, Geneva, Tea, Tobacco.	Wine	£ 1,065	£ 1,141	£ 76	£ —	———
CHEPSTOW	5,228	3,601	-	1,627	-	Wine, Spirits.	1,506	1,541	35	-	The trade is in a depressed state, owing to the suspension of the Chepstow Iron Works.
CHESTER	87,312	79,494	-	7,818	-	Rum, Tobacco.	11,711	9,127	-	2,584	There is a decrease of 2,360*l.* on rum, and 5,750*l.* on tobacco, caused by the depressed state of trade.
COLCHESTER	10,720	10,644	-	76	Wine	Tea, Grain.	734	921	187	-	There is a decrease of 300*l.* on grain, caused by the abolition of the duty.
COWES	4,173	5,493	1,320	-	Rum, Wine, Tea.	Brandy	204	193	-	11	There is a recovery in the trade.
DARTMOUTH	4,428	3,362	-	1,066	-	Grain	16	62	46	-	There is a decrease of 1,000*l.* on grain, caused by the abolition of the duty.
DEAL	3,139	2,410	-	729	-	Corn, Rum, Wine.	170	218	48	-	There is a decrease of 400*l.* on corn, caused by the abolition of the duty.
DOUGLAS	26,574	24,559	-	2,015	Tea	Rum, Brandy, Geneva, Wine.	6,584	6,901	317	-	Large quantities of wines and spirits are removed duty paid from England.
DOVER	13,580	10,580	-	3,000	-	-	244	272	28	-	The decrease is caused by the transfer of the business of Messrs. Gandet Frères to London.
EXETER	113,582	115,677	2,095	-	Tobacco, Rum, Wine.	-	2,200	2,341	141	-	The trade of the port is on the increase.

Appendix (C.)—England—*continued.*

Port.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	Remarks.
	£	£	£	£			£	£	£	£	
Falmouth	5,251	4,461	-	790	-	Corn, Brandy.	356	401	45	-	The mining districts are still in a depressed condition.
Faversham	1,056	1,121	65	-	-	-	-	30	30	—	
Fleetwood	935	577	-	358	-	Corn, Rum.	343	469	126	-	There is a decrease of 296*l.* on corn, caused by the abolition of the duty.
Folkestone	14,428	14,406	-	22	-	-	80	34	-	46	
Fowey	592	660	68	-	Wine	Brandy.	-	-	-	-	There is a slight increase in the trade of the port.
Gainsboro'	8,742	8,640	-	102	-	-	269	920	651	—	
Gloucester	61,811	41,334	-	20,477	Sugar, Rum, Wine.	Corn, Brandy.	2,234	2,759	525	-	There is a decrease of 19,500*l.* on corn, caused by the abolition of the duty.
Goole	18,101	15,975	-	2,126	-	Corn, Flour.	-	-	-	-	The decrease is caused by the abolition of the duty on corn.
Grimsby	59,689	99,130	39,441	-	Sugar, Tobacco.	-	557	785	228	-	The trade of the port is steadily on the increase.
Halifax	15,380	14,400	-	980	-	Rum	10,068	11,379	1,311	-	The taste of the population appears to have been for British spirits in the place of rum.
Hartlepool	17,411	9,280	-	8,131	Tobacco, Rum.	Corn	1,939	2,572	633	-	There is a decrease of 8,462*l.* on corn, caused by the abolition of the duty.
Harwich	18,771	19,093	322	-	Wine, Spirits, Tobacco.	-	-	-	-	-	The continental trade continues steadily to increase.
Hayle	2,783	3,052	269	-	Fruit, Sugar.	Grain	-	-	-	-	There is a decrease of 378*l.* on grain caused by the abolition of the duty.

PORT.	Amount of Duty		Increase.	Decrease.	Articles.		Duty received on British Spirits.		Increase.	Decrease.	REMARKS.
	1868.	1869.			Increase.	Decrease.	1868.	1869.			
HULL	£ 342,559	£ 349,204	£ 6,645	£ -	Sugar	Corn	£ 3,689	£ 5,590	£ 1,901	£ -	There is a very large decrease on corn, but this is more than counterbalanced by large importations of beet-root sugar, a branch of trade steadily increasing.
IPSWICH	28,496	26,051	-	2,045	Sugar	Corn	530	1,215	685	-	The decrease is entirely on corn caused by the abolition of the duty.
LANCASTER	12,468	11,912	-	556	Tea, Tobacco, Brandy.	Rum, Wine, Sugar, Coffee.	1,954	2,034	80	—	
LEEDS	95,824	103,261	7,437	-	Tobacco, Spirits, Wine. Tea, Coffee.	-	9,043	9,905	862	-	The trade of this inland bonding town is steadily increasing.
LITTLEHAMPTON.	1,249	803	-	446	-	Corn	-	-	-	-	The decrease is caused by the abolition of the duty on corn.
LLANELLY	1,688	2,089	401	-	Rum, Brandy.	-	346	352	6	-	The depression of trade is gradually passing away.
LOWESTOFT	2,882	2,687	-	195	-	Corn, Wine, Spirits.	46	71	25	—	
LYME	440	341	-	99	-	Brandy, Rum.	-	-	-	-	A spirit merchant has paid duty at another port.
LYNN	15,835	15,363	-	472	Tea, Tobacco Spirits, Wine.	Grain	180	129	-	51	The decrease is caused by the abolition of the duty on grain.
MALDON	268	5	-	263	-	Corn	-	-	-	-	The decrease is caused by the abolition of the duty on corn.
MANCHESTER	133,064	124,577	-	8,487	Wine, Tea, Sugar.	Spirits, Coffee, Tobacco.	22,821	23,665	844	-	There is a large decrease on tobacco, caused by the death of a merchant.

PORT.	Amount of Duty.		Increase.	Decrease.	Articles.		Duty received on British Spirits.		Increase.	Decrease.	REMARKS.
	1868.	1869.			Increase.	Decrease.	1868.	1869.			
MARYPORT	£ 3,441	£ 3,756	£ 315	£ - -	Tea, Rum.	- - -	£ 3,206	£ 3,438	£ 232	£ —	The trade of the port has increased during the past year.
MIDDLESBRO'	1,859	2,224	365	- -	Wine, Spirits.	- - -	1,516	1,424	- -	92	———
MILFORD	147	65	- -	82	- - -	Corn -	- - -	- - -	- -	- -	The decrease is caused by the abolition of the duty on corn.
NEWCASTLE	206,574	237,216	30,642	- -	Tobacco, Rum, Sugar, Tea.	Corn, Brandy.	39,161	47,840	8,679	- -	There is an increase of 32,000*l.* on tobacco, the manufacture of that article having considerably increased in the past year.
NEWHAVEN	16,736	13,823	- -	2,913	- - -	Grain, Wine.	410	2	- -	408	There is a decrease of 2,025*l.* caused by the abolition of the duty on corn.
NEWPORT	41,492	43,054	1,562	- -	Rum, Wine, Tobacco.	Brandy, Corn.	3,416	4,876	1,460	- -	There is an increase of 2,280*l.* on tobacco.
PADSTOW	49	6	- -	43	- - -	- - -	- - -	- - -	- -	- -	Duty was paid on a derelict cask of rum in 1868.
PENZANCE	5,293	5,213	- -	80	Fruit -	Spirits, Wine.	145	250	105	- -	The trade of the port is still in a depressed state.
PLYMOUTH	202,015	176,087	- -	25,928	Tea - -	Sugar, Corn.	2,043	1,586	- -	457	The principal decrease is caused by the failure of a sugar refinery.
POOLE	4,015	3,843	- -	172	Wine -	Corn, Tea.	162	231	69	- -	The decrease is owing to the abolition of the duty on corn.
PORTSMOUTH	23,845	25,227	1,382	- -	Sugar -	- - -	3,965	5,426	1,461	- -	Large quantities of refined sugar have been imported from France.

PORT.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	REMARKS.
PRESTON	£ 51,230	£ 44,963	£ - -	£ 6,267	- - -	Tobacco, Wine, Spirits.	£ 14,213	£ 14,503	£ 290	£ - -	The cotton trade is in a very depressed condition at this port.
RAMSEY	5,074	4,729	- -	345	Tea - -	Rum, Brandy.	1,464	1,447	- -	17	There were very few visitors at Ramsey in the summer of 1869.
RAMSGATE	3,616	3,830	214	- -	Wine, Spirits.	- - -	210	256	46	—	——
ROCHESTER	5,872	4,687	- -	1,185	Rum -	Corn, Brandy.	1,813	1,477	- -	336	The decrease is almost entirely caused by the abolition of the duty on corn.
RUNCORN	1,365	1,720	355	- -	Rum, Chicory.	- - -	770	1,146	376	- -	220*l.* of the increase is on chicory.
RYE	5	66	61	- - -	Wine -	- - -	- - -	- - -	- -	- -	Duty was paid in 1869 on some derelict wine.
SCARBOROUGH	2,514	2,591	77	- -	Rum - -	Brandy, Wine.	511	795	284	—	———
SCILLY	1	10	9	- -	- - -	- - -	- - -	- - -	- -	—	———
SHOREHAM	9,343	9,114	- -	229	Rum - -	Brandy, Corn, Wine.	280	385	105	- -	The decrease is owing to the abolition of the duty on corn.
SOUTHAMPTON	101,122	103,168	2,046	- -	- - -	- - -	1,755	1,883	128	- -	The increase is general on all goods.
SHIELDS, North	21,962	18,884	- - -	3,078	- - -	Tobacco, Spirits.	9,638	7,550	- -	2,088	There is a decrease of 1,443*l.* on tobacco, and 1,430*l.* on spirits, owing to the depressed state of trade.
SHIELDS, South	9,721	8,924	- -	797	Spirits -	Grain -	5,838	6,311	473	- -	There is a decrease of 1,320*l.* on grain, owing to the abolition of the duty.
STOCKTON	70,039	67,357	- -	2,682	Tea, Coffee, Spirits, Tobacco.	Corn - -	6,574	9,607	3,033	- -	There is a decrease of 2,246*l.* on corn, owing to the abolition of the duty.

PORT.	Amount of Duty.		Increase.	Decrease.	Articles.		Duty received on British Spirits.		Increase.	Decrease.	REMARKS.
	1868.	1869.			Increase.	Decrease.	1868.	1869.			
	£	£	£	£			£	£	£	£	
SUNDERLAND	64,504	72,978	8,474	- -	Tobacco -	Tea -	17,196	21,426	4,230	- -	There is an increase of 9,000*l.* on tobacco, owing to two new manufactories having been started.
SWANSEA -	8,610	6,534	- -	2,076	- - -	Grain, Spirits.	3,532	3,140	- -	392	The trade has been in a very depressed state, but recently there has been some improvement.
TEIGNMOUTH -	1,390	2,034	644	- -	Wine, Spirits.	- - -	68	56	- -	12	———
TRURO -	6,903	7,729	826	- -	Currants, Brandy, Wine.	- - -	296	390	94	- -	There is an increase of 650*l.* on brandy.
WELLS -	180	135	- -	45	- - -	Corn - -	- - -	- - -	- -	- -	The decrease is owing to the abolition of the duty on corn, the trade having increased.
WEYMOUTH -	11,071	10,859	- -	212	- - -	Corn -	379	512	133	- -	The decrease is entirely caused by the abolition of the duty on corn.
WHITBY -	3,252	3,222	- -	30	- - -	- - -	94	157	63	—	———
WHITEHAVEN	63,004	63,500	496	- -	Brandy, Coffee, Tobacco.	- - -	6,785	9,035	2,250	—	———
WISBEACH -	954	579	- -	375	- - -	Corn -	- - -	- - -	- -	- -	The decrease is entirely caused by the abolition of the duty on corn.
WOODBRIDGE	1,869	1,794	- -	75	- - -	Corn -	198	178	- -	20	The decrease is entirely on corn, caused by the abolition of the duty.
WORKINGTON	2,949	3,165	216	- -	Rum -	- - -	- - -	246	246	- -	The trade of the port has considerably revived.
YARMOUTH -	30,477	32,805	2,328	- -	Brandy, Rum, Wine.	Corn -	690	1,029	339	- -	There is a steady increase in the general trade of the port.

PORT.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	REMARKS.
ABERDEEN	£ 80,415	£ 77,447	£ -	£ 2,968	Tobacco	Grain	£ 16,506	£ 17,522	£ 1,016	£ -	The decrease is caused by the abolition of the duty on grain.
ALLOA	2,577	2,460	-	117	-	Corn	1,244	995	-	249	The decrease is caused by the abolition of the duty on corn.
ARBROATH	16,923	14,741	-	2,182	-	Tobacco	6,493	6,864	371	-	Duty was paid on an excessive quantity of tobacco in 1868.
ARDROSSAN	139	102	-	37	-	-	667	594	-	73	———
AYR	2,876	2,203	-	673	-	Tea, Rum, Tobacco,	7,046	6,143	-	903	Two merchants have ceased to bond tea at this port.
BANFF	2,188	2,936	748	-	Tobacco	Tea, Grain.	15	2	-	13	There is a considerable increase in the trade in tobacco.
BONESS	401	311	-	90	-	Corn	518	537	19	-	The decrease is entirely caused by the abolition of the duty on corn.
CAMPBELTOWN	1,269	811	-	458	-	Barley	-	-	-	-	The decrease is caused by the abolition of the duty on grain, the trade having increased.
DUMFRIES	4,606	4,986	380	-	Tea	-	2,757	2,292	-	465	———
DUNDEE	79,244	77,440	-	1,804	Rum, Tea.	Corn, Wine, Sugar.	40,415	47,661	-	7,246	There is a decrease of 1,400*l.* on corn, caused by the abolition of the duty.
GLASGOW	1,112,065	932,490	-	179,575	Tea	Sugar, Corn.	237,664	250,903	13,239	-	There is a large decrease on sugar, caused by the stoppage of a sugar refinery.
GRANGEMOUTH	7,220	2,260	-	4,960	-	Grain	1,146	1,238	92	-	The decrease is entirely on grain, caused by the abolition of the duty.

PORT.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	REMARKS.
	£	£	£	£			£	£	£	£	
GRANTON	2,275	5,280	3,005	-	Tobacco, Tea.	-	-	-	-	-	There is a considerable increase in the trade of this place.
GREENOCK	1,458,271	1,354,229	-	104,042	-	Sugar	11,152	9,563	-	1,589	The refineries were partially closed during the months of August and September for want of water.
INVERNESS	4,638	2,838	-	1,800	-	Grain, Spirits.	8,220	7,750	-	470	There were no importations of unenumerated spirit in the year 1869.
KIRKCALDY	23,336	23,932	596	-	Tea, Tobacco.	Corn	9,720	11,195	1,475	-	The increase would have been much larger but for the abolition of the duty on corn.
KIRKWALL	—	—	—	—	—	—	—	—	—	—	———
LEITH	605,060	537,419	-	67,641	-	Grain, Tobacco.	78,702	82,009	3,307	-	There is a large falling off on grain, the revenue on which amounted to 60,000*l.* per annum.
LERWICK	-	7	7	—	—	—	—	—	—	—	———
MONTROSE	3,200	1,669	-	1,531	-	Corn	1,466	1,506	40	-	The decrease is caused by the abolition of the duty on corn.
PERTH	14,815	15,374	559	-	Spirits, Tobacco.	Sugar, Wine.	629	891	262	—	———
PETERHEAD	1,505	1,571	66	-	Tea	-	714	1,740	1,026	—	———
PORT GLASGOW	3,921	3,064	-	857	-	Sugar	1,370	2,553	1,183	-	Duty was paid in 1868 on a cargo of sugar from Trinidad.
STORNOWAY	11	5	-	6	-	-	-	-	-	-	Duty was paid in 1868 on a larger quantity of wrecked goods.
STRANRAER	146	1	-	145	-	Corn	-	-	-	-	The decrease is caused by the abolition of the duty on grain.
TROON	8,402	8,950	548	-	Tobacco	Spirits	314	98	-	216	There is an increase of 740*l.* on the manufacture of tobacco.
WICK	803	516	-	287	-	Corn	-	72	72	-	The decrease is caused by the abolition of the duty on corn.
WIGTOWN	—	—	—	—	—	—	—	—	—	—	———

PORT.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	REMARKS.
BALLINA	£ 2,752	£ 2,917	£ 165	£ -	Tea, Wine, Brandy.	Corn -	£ 11,756	£ 14,128	£ 2,372	£ -	The amount of duty paid on tea is steadily increasing.
BELFAST -	334,213	324,417	-	9,796	Rum, Spirits, Tea.	Corn, Brandy, Tobacco.	393,226	402,544	9,318	-	There is a decrease of 10,900*l.* on corn, caused by the abolition of the duty.
COLERAINE -	5,494	5,802	308	-	Spirits, Wine.	- - -	55	494	439	-	The trade of the port is steadily increasing.
CORK - -	349,945	361,996	12,051	-	Brandy, Tobacco.	Corn -	16,650	31,874	15,224	-	The trade of the port is steadily improving. The decrease on corn amounted to 15,000*l.*
DROGHEDA -	1,909	2,133	224	-	Tea, Wine.	- - -	3,047	5,136	2,089	—	———
DUBLIN -	974,452	962,227	-	12,225	Tea, Sugar, Spirits.	Grain, Tobacco.	79,063	129,017	49,954	-	There is a decrease of 31,000*l.* on tobacco, owing to smaller quantities of the manufactured article having been sent to England.
DUNDALK -	40,290	39,727	-	563	Tea.	Spirits, Wine, Tobacco.	510	494	-	16	One of the wine and spirit merchants has removed his stock to an excise warehouse.
GALWAY -	17,637	16,463	-	1,174	Tea.	Tobacco, Corn.	3,025	3,228	203	-	There is a decrease of 1,100*l.* on corn, caused by the abolition of the duty.
LIMERICK -	107,791	114,772	6,981	-	Tobacco, Tea, Brandy,	Corn -	35,157	28,905	-	6,252	There is a loss of about 7,000*l.* on corn.

Appendix (C.)—Ireland—*continued.*

Port.	Amount of Duty. 1868.	Amount of Duty. 1869.	Increase.	Decrease.	Articles. Increase.	Articles. Decrease.	Duty received on British Spirits. 1868.	Duty received on British Spirits. 1869.	Increase.	Decrease.	Remarks.
Londonderry	£ 129,709	£ 115,791	£ - -	£ 13,918	Tea, Sugar, Brandy.	Tobacco, Wine, Rum.	£ 1,449	£ 1,120	£ - -	£ 329	Duty has been paid to the Inland Revenue on some wines and spirits.
New Ross -	17,902	17,165	- -	737	Tobacco -	Corn, Wine.	2,392	3,512	1,120	- -	There is an increase of 880*l.* on tobacco, and a decrease of 1,510*l.* on corn.
Newry - -	16,748	16,638	- -	110	Tea, Wine, Spirits.	Corn -	10,583	7,374	- -	3,209	There is an increase of 1,200*l.* on warehoused goods, and a falling off of 1,300*l.* on corn.
Skibbereen -	139	208	69	- -	Brand -	—	—	—	—	—	———
Sligo - -	32,442	27,065	- -	5,377	Tea, Wine.	Tobacco, Grain,	20,172	21,138	966	- -	There is a decrease of 4,690*l.* on tobacco, and 1,110*l.* on grain.
Tralee -	13,376	12,178	- -	1,198	- - -	Grain -	9,575	15,217	5,642	- -	The decrease is entirely owing to the abolition of the duty on grain, as the trade has considerably increased.
Waterford -	83,061	68,111	- -	14,950	Tea, Wine.	Tobacco, Corn.	136	469	333	- -	A tobacco manufacturer paid duty in Dublin during a portion of the year.
Westport -	806	756	- -	50	- - -	- - -	8,492	3,536	- -	4,856	———
Wexford -	7,047	6,011	- -	1,036	- - -	Corn -	1,125	2,365	1,240	- -	The decrease is entirely caused by the abolition of the duty on corn.
Youghal -	1,029	886	- -	143	Wine, Spirits.	Corn -	1,942	1,261	- -	681	———

APPENDIX (D.)

STATEMENT showing the Alterations which have taken place in the Customs Tariff during the Year 1869, and showing, also, the Authority under which each of those Alterations has been carried into effect.

—	Rates of Duty chargeable at the commencement of the Year 1869.	Rates of Duty substituted in the Year 1869.	Authority by which the Alterations were made and date from which carried into effect.
	£ s. d.		
Corn and Grain -	0 0 3 per Cwt.	Free.	Act 32 & 33 Vict. c. 14. 1 June 1869.
Meal and Flour -	0 0 4½ „		
Arrowroot, Potato Flour, Sago, and other Farinaceous Substances charged with the same Duty as Meal and Flour	0 0 4½ „		
Beer and Ale: Mum - -	1 0 0 per Barrel of 32 Gallons	- - - 1 1 0 per Bar. of 36 Gals.	
		The Worts of which were, before fermentation, of the under-mentioned specific gravity:	
Spruce - -	1 0 0 „	Not exceeding 1·190 degrees - 1 1 0 „	
		Exceeding 1·190 degrees - - 1 4 0 „	
Of other Sorts -	1 0 0 „	Not exceeding 1·065 degrees - 0 8 0 „	
		Exceeding 1·065 and not exceeding 1·090 degrees 0 11 0 „	
		Exceeding 1·090 degrees - 0 16 0 „	

Office of the Inspector General of Imports and Exports, Custom House, London, 8th March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (E.)

AN ACCOUNT of the Gross Produce of Customs Duties in the United Kingdom in t
Amount collected, and Rates of Duty chargeable on each of the principal Article
entered, &c.; and of the aggregate Net Receipt of Customs Duties in the san

	Gross Produce of Customs Duties. Years ended 31st December.		Increase or Decrease of the Gross Produce the Year 1869, as co pared with the Year 18	
	1868.	1869.	Increase.	Decreas
	£	£	£	£
Chicory	110,073	99,433	—	10,6
Cocoa, Cocoa Husks, and Chocolate	26,453	30,337	3,884	—
Coffee	382,626	363,872	—	18,7
Corn (Duty repealed from 1st June 1869)	864,097	339,347	—	524,7
Fruit, dried: Currants	277,148	281,248	4,100	—
„ Figs, Plums, and Prunes	30,607	41,797	11,190	—
„ Raisins	126,580	123,624	—	2,9
Spirits: Rum	2,007,712	1,916,077	—	91,6
„ Brandy	1,729,356	1,701,441	—	27,9
„ Geneva and other sorts	596,360	601,601	5,241	—
Sugar	5,641,937	5,642,859	922	—
„ Molasses	102,961	115,548	12,587	—
Tea	2,672,978	2,797,219	124,241	—
Tobacco and Snuff	6,578,751	6,641,980	63,229	—
Wine	1,521,194	1,512,122	—	9,0
Other Articles (taken collectively)	24,674	*21,243	—	3,4
AGGREGATE GROSS RECEIPT	22,693,507	22,229,748	—	463,7
Deduct Drawbacks and Repayments	281,724	317,528	—	35,8
AGGREGATE NET RECEIPT	22,411,783	21,912,220	—	499,5

* See Supplementary Account, exhibiting the sep

Office of the Inspector General of Imports and Exports,
Custom House, London, 28th March 1870.

APPENDIX (E.)

869, compared with the Receipt in the preceding Year 1868; specifying the of the aggregate Amount paid for Drawbacks, Allowances for Goods over-

RATES of DUTY chargeable on the Principal Articles during the Years 1868 and 1869.

		£	s.	d.
ry, Raw or Kiln, dried	Per Cwt.	1	6	6
Roasted or Ground	Per Lb.	0	0	4
- - -	„	0	0	1
Husks and Shells -	Per Cwt.	0	2	0
Paste and Chocolate -	Per Lb.	0	0	2
e, Raw - -	„	0	0	3
Kiln, dried, roasted or ground -	„	0	0	4
:				
1st June 1869 :				
Corn and Grain -	Per Cwt.	0	0	3
Meal and Flour -	„	0	0	$4\frac{1}{2}$
From 1st June 1869 - -		Free.		
, dried - -	„	0	7	0
s, viz., Not sweetened mixed :				
um, from the Country of its production -	Per Proof Gallon.	0	10	2
„ not from ditto -	„	0	10	5
randy, Geneva, and other sorts -	„	0	10	5
tened or Mixed :				
um Shrub, Liqueurs, &c. of British Possessions	Per Gallon	0	10	2
ther Sweetened Spirits	„	0	14	0
r : Refined and Candy	Per Cwt.	0	12	0
Unrefined :				
st Class - -	„	0	11	3
d Class - -	„	0	10	6
d Class - -	„	0	9	7
th Class (including Cane Juice) - - -	„	0	8	0
Molasses - -	„	0	3	6
Tea - - -	Per Lb.	0	0	6
Tobacco, Unmanufactured :				
Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof	„	0	3	$1\frac{8}{10}$
Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof	„	0	3	6
Tobacco, Manufactured :				
Segars - -	„	0	5	0
Cavendish or Negrohead	„	0	4	6
„ Manufactured in Bond -	„	0	4	0
Snuff, containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - -	„	0	3	9
„ not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - -	„	0	4	6
Other Manufactured Tobacco	„	0	4	0
Wine,—				
Containing less than 26 degrees of Proof Spirit	Per Gallon	0	1	0
Containing 26 degrees and less than 42 degrees of Proof Spirit - -	„	0	2	6
With additional for each degree of strength beyond 41 - - -	„	0	0	3

t and Rates of Duty on each of the "Other Articles."

EDW. BERNARD,
Inspector General.

FIRST SUPPLEMENT to APPENDIX (E.), exhibiting the separate RECEIPT and the RATES of DUTY chargeable on each of the "OTHER ARTICLES."

ARTICLES.	Gross Amount of Duty collected on each in the Year ended 31st Dec. 1869.	Rates of Duty chargeable.	Reasons for levying the Duty.
	£		
Arrow root	131	To 1st June 1869, 4½*d.* per cwt. From 1st June 1869, Free.	In respect of the duty on corn and meal.
Barley, pearled	1		
Biscuit and bread	20		
Cassava powder	14		
Mandioca flour	—		
Manna croup	—		
Potato flour	1,122		
Powder of all sorts	—		
Rice dust and meal	113		
Sago	1,789		
Semolina	19		
Starch and gum of starch	135		
Tapioca	303		
Vermicelli and maccaroni	79		
Almond paste	—	1*d.* per lb.	In respect of the duty on sugar.
Cherries, dried	4		
Comfits, dry	—		
Confectionery	1,983		
Ginger, preserved	1,462		
Marmalade	2		
Plums preserved in sugar	2		
Succades	1,863		
		To 1st June 1869. Per barrel of 32 gallons. / From 1st June 1869. Per barrel of 36 gallons.	
Beer, mum	1	20*s.* / 21*s.*	To countervail the excise duty on British malt.
„ spruce	2,164	20*s.* / 21*s.* and 24*s.* according to the specific gravity of the worts.	
„ of other sorts	2,049	20*s.* / 8*s.*, 11*s.*, & 16*s.*, according to the specific gravity of the worts.	
Essence of spruce	1	10*l.* per cent. ad valorem	
Malt, foreign	—	25*s.* per quarter	
Chloroform	172	3*s.* per lb.	In respect of the duty on spirits.
Collodion	24	24*s.* per gallon	
Ether	98	25*s.* „	
Varnish containing alcohol	133	12*s.* „	
Plate, of gold	26	17*s.* per oz. troy.	To countervail the stamp duty on British plate.
„ of silver	4,357	1*s.* 6*d.* „ „	
Vinegar	621	3*d.* per gallon	To countervail the excise duty on British malt.
Pickles preserved therein	6	1*d.* „	
Cards, playing	282	3*s.* 9*d.* per dozen packs	To countervail the stamp duty and licence for selling British made cards.
Countervailing duties on articles the produce of the Isle of Man and the Channel Islands	2,267		
	21,243		

Office of the Inspector General of Imports and Exports,
Custom House, London, 28th March 1870.

EDW. BERNARD,
Inspector General.

SECOND SUPPLEMENT to APPENDIX (E.), showing the DRAWBACKS and REPAYMENTS in the Years ended 31st December 1868 and 1869, respectively.

—	Year ended 31st December 1868.			Year ended 31st December 1869.			Increase or Decrease in the Year 1869 in the Amount of Drawbacks and Repayments as compared with the Year 1868.	
	Drawbacks.	Repayments.	Total.	Drawbacks.	Repayments.	Total.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Chicory	—	348	348	—	49	49	—	299
Cocoa, Cocoa Husks, and Chocolate	—	219	219	—	90	90	—	129
Coffee	2,808	276	3,084	3,145	204	3,349	265	—
Corn	—	8,516	8,516	—	4,245	4,245	—	4,271
Fruit, dried, Currants	—	490	490	—	701	701	211	—
,, ,, Figs, Plums, and Prunes	—	274	274	—	423	423	149	—
,, ,, Raisins	—	380	380	—	759	759	379	—
Spirits, Rum	—	343	343	—	427	427	84	—
,, Brandy	—	1,455	1,455	—	1,946	1,946	491	—
,, Geneva and other sorts	—	717	717	—	622	622	—	95
Sugar	174,213	37,195	211,408	205,135	37,342	242,477	31,069	—
,, Molasses	—	1,218	1,218	—	1,525	1,525	307	—
Tea	—	2,349	2,349	—	2,057	2,057	—	292
Tobacco and Snuff	45,371	3,152	48,523	54,984	1,263	56,247	7,724	—
Wine	—	2,082	2,082	—	2,376	2,376	294	—
Other articles taken collectively.	—	318	318	—	235	235	—	83
Total	222,392	59,332	281,724	263,264	54,264	317,528	35,804	

Office of the Inspector General of Imports and Exports,
Custom House, London, 28th March 1870.

EDW. BERNARD,
Inspector General.

FIRST SUPPLEMENT to APPENDIX (E.), exhibiting the separate RECEIPT and the RATES of DUTY chargeable on each of the "OTHER ARTICLES."

ARTICLES.	Gross Amount of Duty collected on each in the Year ended 31st Dec. 1869.	Rates of Duty chargeable.	Reasons for levying the Duty.
	£		
Arrow root	131	To 1st June 1869, 4½*d.* per cwt. From 1st June 1869, Free.	In respect of the duty on corn and meal.
Barley, pearled	1		
Biscuit and bread	20		
Cassava powder	14		
Mandioca flour	—		
Manna croup	—		
Potato flour	1,122		
Powder of all sorts	—		
Rice dust and meal	113		
Sago	1,789		
Semolina	19		
Starch and gum of starch	135		
Tapioca	303		
Vermicelli and maccaroni	79		
Almond paste	—	1*d.* per lb.	In respect of the duty on sugar.
Cherries, dried	4		
Comfits, dry	—		
Confectionery	1,983		
Ginger, preserved	1,462		
Marmalade	2		
Plums preserved in sugar	2		
Succades	1,863		
		To 1st June 1869. Per barrel of 32 gallons. / From 1st June 1869. Per barrel of 36 gallons.	
Beer, mum	1	20*s.* / 21*s.*	To countervail the excise duty on British malt.
„ spruce	2,164	20*s.* / 21*s.* and 24*s.* according to the specific gravity of the worts.	
„ of other sorts	2,049	20*s.* / 8*s.*, 11*s.*, & 16*s.*, according to the specific gravity of the worts.	
Essence of spruce	1	10*l.* per cent. ad valorem	
Malt, foreign	—	25*s.* per quarter	
Chloroform	172	3*s.* per lb.	In respect of the duty on spirits.
Collodion	24	24*s.* per gallon	
Ether	98	25*s.* „	
Varnish containing alcohol	133	12*s.* „	
Plate, of gold	26	17*s.* per oz. troy.	To countervail the stamp duty on British plate.
„ of silver	4,357	1*s.* 6*d.* „ „	
Vinegar	621	3*d.* per gallon	To countervail the excise duty on British malt.
Pickles preserved therein	6	1*d.* „	
Cards, playing	282	3*s.* 9*d.* per dozen packs	To countervail the stamp duty and licence for selling British made cards.
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Office of the Inspector General of Imports and Exports,
Custom House, London, 28th March 1870.

EDW. BERNARD,
Inspector General.

SECOND SUPPLEMENT to APPENDIX (E.), showing the DRAWBACKS and REPAYMENTS in the Years ended 31st December 1868 and 1869, respectively.

—	Year ended 31st December 1868.			Year ended 31st December 1869.			Increase or Decrease in the Year 1869 in the Amount of Drawbacks and Repayments as compared with the Year 1868.	
	Drawbacks.	Repayments.	Total.	Drawbacks.	Repayments.	Total.	Increase.	Decrease.
	£	£	£	£	£	£	£	£
Chicory	—	348	348	—	49	49	—	299
Cocoa, Cocoa Husks, and Chocolate	—	219	219	—	90	90	—	129
Coffee	2,808	276	3,084	3,145	204	3,349	265	—
Corn	—	8,516	8,516	—	4,245	4,245	—	4,271
Fruit, dried, Currants	—	490	490	—	701	701	211	—
„ „ Figs, Plums, and Prunes	—	274	274	—	423	423	149	—
„ „ Raisins	—	380	380	—	759	759	379	—
Spirits, Rum	—	343	343	—	427	427	84	—
„ Brandy	—	1,455	1,455	—	1,946	1,946	491	—
„ Geneva and other sorts	—	717	717	—	622	622	—	95
Sugar	174,213	37,195	211,408	205,135	37,342	242,477	31,069	—
„ Molasses	—	1,218	1,218	—	1,525	1,525	307	—
Tea	—	2,349	2,349	—	2,057	2,057	—	292
Tobacco and Snuff	45,371	3,152	48,523	54,984	1,263	56,247	7,724	—
Wine	—	2,082	2,082	—	2,376	2,376	294	—
Other articles taken collectively.	—	318	318	—	235	235	—	83
Total	222,392	59,332	281,724	263,264	54,264	317,528	35,804	

Office of the Inspector General of Imports and Exports,
Custom House, London, 28th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (F.)

An Account showing, in Quarterly and Annual Periods, the Net Receipt of Customs Duties in the United Kingdom in the Years 1868 and 1869, specifying the Receipt upon each of the principal Articles; and showing also the Increase or Decrease in the Receipt of the Year 1869, as compared with the Receipt in the Year preceding.

—	Net Receipt of Customs Duties in the Years 1868 and 1869.											
	Quarters ended				Year ended 31st Dec. 1868.	Quarters ended				Year ended 31st Dec. 1869.	Increase or Decrease in the Year 1869, as compared with the Year 1868.	
	31st March 1868.	30th June 1868.	30th Sept. 1868.	31st Dec. 1868.		31st March 1869.	30th June 1869.	30th Sept. 1869.	31st Dec. 1869.		Increase.	Decrease.
	£	£	£	£	£	£	£	£	£	£	£	£
Chicory	30,236	27,283	22,041	30,165	109,725	23,017	28,196	22,581	25,590	99,384	—	10,341
Cocoa, Cocoa Husks, and Chocolate	6,721	5,778	5,948	7,787	26,234	7,620	8,717	6,537	7,373	30,247	4,013	—
Coffee	106,049	91,057	89,578	92,858	379,542	80,119	102,631	89,909	87,864	360,523	—	19,019
Corn (Duty repealed from 1st June 1869)	188,221	213,189	222,188	231,983	855,581	230,572	105,411	Excess of repaymt. £398	Excess of repaymt, £483	335,102	—	520,479
Fruit, dried, Currants	47,494	51,930	53,729	123,505	276,658	38,955	72,978	62,992	105,622	280,547	3,889	—
——— Figs, Plums, and Prunes	5,070	2,391	1,854	21,018	30,333	7,544	3,992	3,937	25,901	41,374	11,041	—
——— Raisins	14,733	11,800	23,055	76,611	126,199	17,625	20,553	16,967	67,720	122,865	—	3,334
Spirits, Rum	568,211	395,346	390,968	652,844	2,007,369	529,649	411,469	368,589	605,943	1,915,650	—	91,719
——— Brandy	387,272	369,339	491,099	480,191	1,727,901	401,375	378,513	435,454	484,153	1,699,495	—	28,406
——— Geneva, and other Sorts	157,569	131,052	149,372	157,650	595,643	181,985	155,096	120,287	143,608	600,979	5,336	—
Sugar	1,266,597	1,437,680	1,447,358	1,278,894	5,430,529	1,232,405	1,342,953	1,458,208	1,366,816	5,400,382	—	30,147
——— Molasses	13,659	27,307	28,671	32,106	101,743	26,619	27,789	32,084	27,531	114,023	12,280	—
Tea	719,978	693,516	594,701	662,434	2,670,629	644,715	744,877	709,481	696,089	2,795,162	124,533	—
Tobacco and Snuff	1,677,048	1,569,244	1,593,023	1,690,913	6,530,228	1,643,300	1,643,542	1,628,905	1,669,986	6,585,733	55,505	—
Wine	381,907	376,051	355,402	405,753	1,519,113	384,179	393,186	348,237	384,144	1,509,746	—	9,367
Other Articles (taken collectively)	5,626	4,575	5,217	8,938	24,356	6,574	5,560	2,783	6,094	21,008	—	3,348
Aggregate Receipt	5,576,391	5,407,538	5,474,204	5,953,650	22,411,783	5,456,253	5,445,463	5,306,553	5,703,951	21,912,220	—	499,563

Office of the Inspector General of Imports and Exports, Custom House, London, 28th March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (G.)

A STATEMENT showing the Gross Receipt and Net Produce of the Customs Revenue of the United Kingdom in each Financial Year from 1858 to 1869, inclusive, with the Charges of Collection thereon, and the Rate per Cent. of Collection on the Gross Receipt and Net Produce respectively.

CUSTOMS REVENUE of the UNITED KINGDOM.

Years ended 31st March.	Gross Receipt.	Net Produce after deducting Drawbacks, Repayments on Over-entries, &c.	Charges of Collection.	Rate per Cent. of Collection	
				On the Gross Receipt.	On the Net Produce.
	£	£	£	£ s. d.	£ s. d.
1858 -	23,603,770	23,275,743	843,757	3 11 6	3 12 6
1859 -	24,376,169	23,998,380	838,203	3 8 9	3 9 10
1860 -	24,789,793	24,391,084	823,284	3 6 5	3 7 6
1861 -	23,516,821	23,278,250	769,663	3 5 5	3 6 1
1862 -	23,937,772	23,692,955	733,208	3 1 3	3 1 11
1863 -	24,339,083	24,038,893	726,517	2 19 8	3 0 5
1864 -	23,569,101	23,234,356	741,791	3 2 11	3 3 10
1865 -	23,004,762	22,775,662	759,207	3 6 0	3 6 8
1866 -	22,294,920	22,076,457	772,888	3 9 4	3 10 0
1867 -	23,670,593	23,407,350	784,453	3 6 3	3 7 0
1868 -	24,389,963	24,099,617	793,413	3 5 1	3 5 10
1869 -	24,248,417	23,921,716	802,967	3 6 3	3 7 1

The Gross and Net Receipt of Customs as shown for the last five years of this Statement include the Duty collected, on behalf of the Inland Revenue, on the delivery for Home Consumption of British Spirits, deposited in the Customs Warehouses, under Act 27 28 Vict. c. 11. The Charges of Collection for those Years include the Cost of collecting that Duty.

The Gross Amount of Duty so collected during each Year, was as under :—

Year ended 31st March	1865 - - -	£293,689
" "	1866 - -	808,718
" "	1867 - - -	1,129,899
" "	1868 - -	1,434,771
" "	1869 - -	1,522,385

Office of the Inspector General of Imports and Exports, Custom House, London, 22d March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (H.)

AN ACCOUNT showing the Quantities of Raw Cotton imported into the United Kingdom in the Year 1869, distinguishing the Countries from which imported.

Countries from which imported.	Quantities of Cotton Wool imported into the United Kingdom in the Year 1869.
	Cwts.
Russia: Ports on the Black Sea and Sea of Azof	5
Sweden: Ports without the Baltic	193
Prussia	59
Hamburg	889
Bremen	2,151
Holland	1,887
Belgium	2,153
France: Ports without the Mediterranean	31,243
Ports within the Mediterranean	481
Portugal Proper	9,156
Spain: Ports without the Mediterranean	3,060
Ports within the Mediterranean	76
Italy: Sicily	159
Venetia	226
Illyria, Croatia, and Dalmatia	1,473
Malta	1,622
Greece	571
Turkey, European	31,111
Natolia or Asia Minor	72,866
Syria and Palestine	11,868
Egypt, Ports on the Mediterranean	1,432,568
Africa: Morocco	15
British Possessions on the River Gambia	82
Sierra Leone	7
British Possessions on the Gold Coast	20,622
West Coast, not particularly designated	3,036
Ascension	444
Cape of Good Hope	9
Natal	4,673
Mauritius	1,291
British India: Bombay and Scinde	2,994,901
Madras	840,128
Bengal and Pegu	448,744
Straits Settlements (Singapore, &c.)	232
Ceylon	14,007
French Possessions in India	2,330
Phillippine Islands	5
China	4
Australia: New South Wales	7,664
Queensland	12,181
New Zealand	6,530
Society Islands	458
British North America: Canada	1,551
Bermudas	3,152

APPENDIX (H.)—*continued.*

Countries from which imported.		Quantities of Cotton Wool imported into the United Kingdom in the Year 1869.
		Cwts.
British West India Islands :	Bahamas	645
	Jamaica	710
	St. Christopher	712
	Nevis	91
	Antigua	2,869
	St. Vincent	1,497
	Barbadoes	576
	Grenada	750
	Tobago	113
	Trinidad	4,631
British Guiana :	Demerara	2,511
	Berbice	34
British Honduras		106
Foreign West Indies :	Cuba	6,744
	Porto Rico	2,669
	Curaçoa	537
	St. Thomas	176
	Dutch Guiana	40
	Hayti and St. Domingo	10,316
United States of America:	Ports on the Atlantic, Northern	1,147,400
„	„ Southern	2,936,162
Mexico :	Ports on the Atlantic	362
Central America:	Ports on the Atlantic	280
New Granada:	Ports on the Atlantic	70,827
	Ports on the Pacific	11
Venezuela		1,352
Ecuador		360
Peru		6,667
Chili		24,323
Brazil		709,039
Argentine Confederation		1,645
	Total	10,900,088

Office of the Inspector General of Imports and Exports, Custom House, London, 22d March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (I.)

An Account of the computed Real Value of the Imports and Exports of Gold and Silver Bullion and Specie registered in the Year ended 31st December 1869.

Countries from and to which Imported and Exported.	Imported into the United Kingdom.			Exported from the United Kingdom.		
	Gold.	Silver.	Total.	Gold.	Silver.	Total.
	£	£	£	£	£	£
Russia	3,285	—	3,285	—	—	—
Sweden	389	—	389	102,126	89,460	191,586
Hanse Towns	25,481	397,044	422,525	19,459	372,448	391,907
Holland	257	508,181	508,438	18,584	78,999	97,583
Belgium	1,937	70,337	72,274	—	431,007	431,007
France	695,851	1,791,820	2,487,671	4,194,430	3,416,723	7,611,153
Portugal, Azores, and Madeira	4,429	73,735	78,164	59,902	—	59,902
Spain and Canaries	7,537	8,374	15,911	4,148	—	4,148
Gibraltar	53,137	44,046	97,183	48,672	74	48,746
Malta	172,093	1,293	173,386	190,491	4,336	194,827
Turkey	3,294	—	3,294	888	—	888
Egypt	27,343	15,715	43,058	1,536,769	2,360,577	3,897,346
West Coast of Africa	100,214	839	101,053	15,567	19,801	35,368
British Possessions in South Africa	2,022	7,479	9,501	44,293	—	44,293
British India (including Singapore and Ceylon).	37,380	—	37,380	195	—	195
China (including Hong Kong)	780	836	1,616	—	727,636	727,636
Japan	—	—	—	—	100,475	100,475
Australia	7,892,757	5,441	7,898,198	20,372	12,136	32,508
British North American Provinces	76,000	12,457	88,457	324,226	—	324,226
Mexico, South America (except Brazil), and West Indies.	1,960,683	2,533,107	4,493,790	377,889	281,051	658,940
Brazil	868,907	123,127	992,034	447,229	5	447,234
United States of America	1,828,694	1,109,739	2,938,433	1,049,947	1,770	1,051,717
Other Countries	8,342	26,609	34,951	18,512	7,331	25,843
Total	13,770,812	6,730,179	20,500,991	8,473,699	7,903,829	16,377,528

Office of the Inspector General of Imports and Exports,
Custom House, London, 25th March 1870.

EDW. BERNARD,
Inspector General.

Port of London.

A Statement showing the Number of Payments for Duties in Cash and Bank Notes, by Traders' Cheques upon Bankers, and by the Transfer or Customs Note; also, an Average Amount of the daily Receipts by each Mode of Payment; for the Years 1859 to 1869 inclusive.

Year ended 31st December	Total Number of Receipts.	Total Amount of the Year's Receipts.	No. of Payments made in Cash and Bank Notes.	Amount of Duty received in Cash and Bank Notes.	No. of Payments made by Exchequer Bills.	Amount of Duty received by Exchequer Bills.	No. of Payments made by Traders' Cheques.	Amount of Duty received by Traders' Cheques.	No. of Payments made by Customs Cheques.	Amount of Duty received by Customs Cheques.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.
1859 (being 310 secular days)	164,163	12,758,949 3 2	102,157	3,151,489 8 7	—	—	35,456	3,844,064 6 1	26,490	5,763,395 13 6
1860 (being 310 secular days)	149,492	11,823,975 0 6	89,928	2,385,491 19 2	—	—	33,694	3,630,734 11 5	25,870	5,807,748 9 11
1861 (being 310 secular days)	154,715	11,956,884 19 11	94,056	2,455,669 1 6	—	—	33,099	3,616,149 9 8	27,560	5,885,066 8 9
1862 (being 310 secular days)	153,851	12,199,131 14 4	92,320	2,152,725 4 6	—	—	33,804	3,790,574 16 7	27,727	6,255,831 13 3
1863 (being 309 secular days)	156,775	12,011,617 6 2	93,814	2,035,531 2 5	—	—	33,777	3,798,556 6 8	29,154	6,180,529 17 1
1864 (being 311 secular days)	162,948	11,537,587 18 1	97,085	2,080,000 17 2	170	307,585 8 0	33,407	3,050,577 18 8	32,286	6,099,423 14 3
1865 (being 309 secular days)	163,756	11,014,855 12 1	98,190	2,087,574 7 9	78	166,390 13 11	35,391	3,239,441 5 4	30,097	5,520,979 5 1
1866 (being 310 secular days)	169,430	10,601,958 11 2	102,828	2,231,590 17 4	15	13,655 19 2	35,219	2,909,011 14 6	31,368	5,447,700 0 2
1867 (being 310 secular days)	169,600	10,901,391 15 10	99,669	1,899,689 12 8	—	—	36,341	3,073,867 14 5	33,590	5,937,834 8 9
1868 (being 311 secular days)	172,994	10,780,727 6 9	100,815	1,815,254 10 5	—	—	38,289	3,124,961 9 2	33,890	5,840,511 7 2
1869 (being 310 secular days)	173,141	10,583,253 4 7	98,664	1,585,489 4 1	5	5,559 4 3	38,521	2,967,208 17 9	35,956	6,024,997 18 6
Daily Average, 1859	529	41,158 0 0	330	10,166 0 0	—	—	114	12,400 0 0	85	18,591 0 0
,, ,, 1860	482	38,142 0 0	290	7,695 0 0	—	—	109	11,712 0 0	83	18,735 0 0
,, ,, 1861	499	38,570 0 0	303	7,921 0 0	—	—	107	11,665 0 0	89	18,984 0 0
,, ,, 1862	496	39,352 0 0	298	6,944 0 0	—	—	109	12,227 0 0	89	20,180 0 0
,, ,, 1863	507	38,882 0 0	304	6,587 0 0	—	—	109	12,293 0 0	94	20,001 0 0
,, ,, 1864	524	37,098 0 0	312	6,688 0 0	—	—	108	9,809 0 0	103	19,612 0 0
,, ,, 1865	530	35,645 0 0	318	6,756 0 0	—	—	115	10,484 0 0	97	17,867 0 0
,, ,, 1866	547	34,200 0 0	332	7,198 0 0	—	—	114	9,384 0 0	101	17,573 0 0
,, ,, 1867	547	35,165 0 0	322	6,095 0 0	—	—	117	9,916 0 0	108	19,154 0 0
,, ,, 1868	556	34,664 10 0	324	5,836 15 0	—	—	123	10,048 10 0	109	18,779 15 0
,, ,, 1869	558	34,139 10 0	318	5,114 0 0	—	—	124	9,571 12 9	116	19,435 3 6
Average of each Receipt, 1859				30 17 0	—	—	—	108 9 0	—	217 11 3
,, ,, 1860				26 10 6	—	—	—	107 15 0	—	224 10 0
,, ,, 1861				26 2 0	—	—	—	109 5 0	—	213 7 0
,, ,, 1862				23 6 0	—	—	—	112 3 6	—	225 15 0
,, ,, 1863				21 13 10	—	—	—	112 9 3	—	212 0 0
,, ,, 1864				21 8 6	—	1,809 0 0	—	91 6 3	—	188 18 4
,, ,, 1865				21 5 0	—	2,133 0 0	—	91 10 8	—	183 8 9
,, ,, 1866				21 14 0	—	900 0 0	—	82 12 0	—	173 15 0
,, ,, 1867				18 19 0	—	—	—	84 12 0	—	176 15 0
,, ,, 1868				18 0 0	—	—	—	81 12 0	—	172 5 0
,, ,, 1869				16 0 0	—	1,112 0 0	—	77 0 0	—	167 10 0

Receiver General's Office, 31st March 1870.

C. S. CARTWRIGHT, Assistant Receiver General.

APPENDIX (N.)

Registered Tonnage of the British Empire.

Table 2.—Aggregate Number of Registered Vessels existing on the Registry in each Year from 1860 to 1869, both inclusive.

Year ended 31st December.	United Kingdom.		Channel Islands.		British Plantations.		Total in British Empire.		
	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Vessels.	Tons.	Men.
1860 -	26,764	4,586,742	899	71,945	10,838	1,052,281	38,501	5,710,968	294,460
1861 -	27,142	4,735,491	896	71,335	10,830	1,088,543	38,868	5,895,369	299,861
1862 -	27,525	4,860,191	915	74,209	10,987	1,106,958	39,427	6,041,358	304,171
1863 -	27,750	5,251,757	887	76,316	11,558	1,296,330	40,195	6,624,403	326,366
1864 -	27,737	5,542,878	895	84,622	12,235	1,475,761	40,867	7,103,261	341,499
1865 -	27,868	5,666,873	919	93,436	12,477	1,562,295	41,264	7,322,604	350,023
1866 -	28,072	5,692,010	899	87,327	11,941	1,518,647	40,912	7,297,984	346,799
1867 -	27,918	5,670,350	855	83,623	12,169	1,523,125	40,942	7,277,098	346,606
1868 -	27,635	5,698,774	809	81,756	11,897	1,456,386	40,341	7,236,916	340,516
1869 -	26,389	5,634,727	770	78,944	*11,921	1,456,078	39,080	7,169,749	334,853

* Several returns for 1869 not having been received, these accounts will be corrected next year.

22d April 1870.

W. WYBROW, Collector.

A STATEMENT showing the Declared Value of British and Irish Produce and Manufacture exported to the United States of America in the Years 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, and 1869, specifying the Principal Articles.

Articles.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	Increase or Decrease in 1869 as compared with 1868.		Increase or Decrease in 1869 as compared with 1860.	
											Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Alkali, soda - - -	526,806	205,803	453,094	356,574	384,259	498,997	495,530	801,746	716,473	655,588	—	60,885	128,782	—
Arms, ammunition, and military stores:—														
Fire-arms (small) and parts of fire-arms -	30,989	108,015	993,820	409,679	18,924	13,157	54,203	37,329	18,920	34,491	15,571	—	3,502	—
Gunpowder - -	1,636	315	180	226	2,015	46	857	620	1,300	—	—	1,300	—	1,636
Of all other kinds -	14,209	11,688	7,201	17,422	18,304	11,499	28,346	30,710	22,950	30,454	7,804	—	16,245	—
Beer and ale - - -	100,375	31,152	31,146	33,053	43,411	55,524	81,405	93,516	94,878	103,158	8,280	—	2,783	—
Coals and culm - -	192,779	248,020	202,012	170,529	129,170	118,430	83,901	86,059	72,554	53,152	—	19,402	—	139,627
Cotton, piece goods -	3,840,915	1,254,345	1,842,338	1,611,764	1,678,440	3,011,832	3,295,496	2,238,664	1,883,376	2,453,621	570,245	—	—	1,396,294
,, thread for sewing -	313,654	140,537	244,161	280,330	211,050	202,377	373,024	359,434	435,122	445,567	10,445	—	131,913	—
Earthenware and porcelain	654,283	216,998	320,916	356,329	398,388	452,152	790,568	711,349	640,558	741,452	100,894	—	87,169	—
Haberdashery and millinery	1,317,263	628,383	623,576	665,609	761,778	937,912	1,121,389	850,906	711,918	754,806	42,888	—	—	592,482
Hardware and cutlery -	1,054,908	651,456	462,100	429,011	472,932	639,011	1,151,625	837,223	637,528	739,820	102,292	—	—	315,088
Linen, piece goods - -	1,893,427	642,696	1,694,016	2,076,741	2,481,199	3,535,362	3,171,989	2,748,329	2,588,253	3,000,868	412,615	—	1,107,441	—
,, thread - -	172,560	85,345	203,152	200,228	187,560	149,460	229,220	161,882	160,709	143,268	—	17,441	—	29,292
Metals:—														
Copper, sheets, nails, &c.	58,338	14,154	26,634	16,347	16,426	42,290	43,720	15,339	9,944	7,364	—	2,580	—	50,974
Iron, pig - - -	229,283	88,687	61,819	129,033	215,129	211,648	315,415	368,015	251,563	395,445	143,882	—	166,162	—
,, Bar, bolt, and rod -	733,121	176,945	302,453	517,697	731,805	258,257	571,762	374,269	347,159	434,023	86,864	—	—	301,098
,, Railway, of all kinds	916,361	176,897	89,130	419,625	831,952	426,799	858,402	1,230,773	1,987,128	2,250,032	262,904	—	1,333,671	—
,, Cast - - -	23,431	11,338	11,769	28,911	16,514	5,608	19,489	12,223	10,667	16,715	6,048	—	—	6,716
,, Hoops, sheets, and boiler plates.	209,443	81,296	159,956	191,283	222,175	119,567	342,588	319,501	193,321	343,625	150,304	—	44,182	—

Articles.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	Increase or Decrease in 1869 as compared with 1868.		Increase or Decrease in 1869 as compared with 1860.	
											Increase.	Decrease.	Increase.	Decrease.
Metals—*cont.*	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Iron, Wrought of all kinds.	199,148	92,504	132,317	209,978	258,371	165,473	228,672	134,095	86,963	140,445	53,482	—	—	59,003
Iron, Steel, unwrought	653,058	308,300	468,809	531,249	493,244	366,683	692,973	616,492	544,493	513,713	—	30,780	—	139,345
Lead, pig and lead shot	88,531	16,156	262,346	51,016	251,809	167,439	173,069	147,179	140,417	110,002	—	30,415	21,471	—
Tin plates	1,018,536	417,360	688,201	746,454	658,218	975,406	1,434,055	1,390,064	1,476,899	1,744,279	267,380	—	725,743	—
Oil seed	74,775	1,960	7,885	3,634	45,439	72,038	364,594	199,575	24,438	10,603	—	13,835	—	64,172
Salt	119,993	78,766	63,231	26,977	36,619	70,273	101,618	103,647	91,831	107,934	16,103	—	—	12,059
Silk manufactures:—														
Stuffs, handkerchiefs, and ribbons.	124,206	95,833	110,850	128,543	119,873	117,948	181,654	94,973	91,476	107,529	16,053	—	—	16,677
Other articles of silk only	114,590	24,470	85,174	87,934	75,831	130,311	99,787	45,247	113,353	76,570	—	36,783	—	38,020
Mixed with other materials.	219,565	64,226	16,169	19,153	39,093	44,478	85,687	77,096	83,545	97,418	13,873	—	—	122,147
Spirits, British	66,322	18,039	33,218	14,713	11,229	16,741	18,480	11,932	16,970	15,495	—	1,475	—	50,827
Wool, sheep and lambs	7,245	71,886	92,536	38,828	16,300	31,410	13,700	1,484	41,190	231,499	190,309	—	224,254	—
Woollen manufactures:—														
Cloths, coatings, &c.	629,017	393,423	689,878	670,512	709,765	572,092	937,007	552,681	450,157	545,854	95,697	—	—	83,163
Worsted stuffs	2,424,893	1,038,424	1,141,996	2,003,690	2,058,103	3,785,223	3,581,459	2,234,016	2,677,205	2,623,309	—	53,896	198,416	—
Carpets and druggets	360,140	126,934	237,204	268,318	270,442	385,841	788,100	630,102	531,070	853,796	322,726	—	493,656	—
All other articles	3,151,960	1,541,763	2,478,250	2,632,952	2,839,158	3,536,372	5,267,330	4,300,233	4,277,604	4,842,416	564,812	—	1,690,456	—
	21,667,065	9,064,504	14,327,870	15,344,392	16,708,505	21,227,956	28,499,514	21,825,703	21,431,632	24,624,311	3,461,471 268,792	268,792	6,375,846 3,418,600	3,418,600
										Net increase in 1869 as compared with 1868	3,192,679		2,957,246	Net increase in 1869 as compared with 1860.

Office of the Inspector General of Imports and Exports,
Custom House, London, 25th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (O.)—No. 2.

AN ACCOUNT of the Computed Real Value of the Imports into the United Kingdom from the United States, for the Years 1867, 1868, and 1869, respectively.

—	Ports on Atlantic.						Ports on Pacific.			Total from United States.		
	1867.		1868.		1869.							
	Northern States.	Southern States.	Northern States.	Southern States.	Northern States.	Southern States.	1867.	1868.	1869.	1867.	1868.	1869.
	£	£	£	£	£	£	£	£	£	£	£	£
1st Quarter -	4,104,339	4,470,838	4,458,078	6,611,115	3,869,348	5,340,638	330,471	1,093,270	578,067	8,905,648	12,162,463	9,788,053
2d „ -	6,459,609	9,947,021	6,125,715	10,492,214	4,575,232	7,100,514	467,834	778,890	400,039	16,874,464	17,396,819	12,075,785
3d „ -	3,789,556	2,837,329	3,015,084	2,004,110	4,841,411	2,887,940	625,222	318,861	536,459	7,252,107	5,338,055	8,265,810
4th „ -	6,355,390	1,248,478	5,315,159	2,729,076	8,430,963	3,597,198	409,870	120,727	362,118	8,013,738	8,164,962	12,390,279
Total -	20,708,894	18,503,666	18,914,036	21,836,515	21,716,954	18,926,290	1,833,397	2,311,748	1,876,683	41,045,957	43,062,299	42,519,927

Office of the Inspector General of Imports and Exports,
Custom House, London, 25th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (P.)—No. 1.

AN ACCOUNT showing the Quantity of Tea imported into the United Kingdom in each Year from 1860 to 1869 inclusive, specifying the Quantity imported severally into London, Liverpool, and Ports other than London and Liverpool; also the relative Per-centage of the parts of the whole.

YEARS.	Quantity of Tea imported into the United Kingdom.	Quantity of Tea imported into the Port of London.	Quantity of Tea imported into Liverpool.	Quantity of Tea imported into Ports other than London and Liverpool.	Per-centage of Import taken by London.	Per-centage of Import taken by Liverpool.	Per-centage of Import taken by Ports other than London and Liverpool.
	lbs.		lbs.	lbs.			
1860 -	88,946,636	84,401,976	4,116,236	428,424	94.89	4.63	.48
1861 -	96,577,183	87,431,870	8,011,140	1,134,173	90.53	8.29	1.18
1862 -	114,787,440	109,750,188	4,018,815	1,018,437	95.61	3.50	.89
1863 -	136,803,218	132,186,194	4,571.759	47,265	96.62	3.34	.04
1864 -	124,359,243	122,335,601	1,975.400	48,242	98.37	1.59	·04
1865 -	121,156,712	116,965,422	3,700.824	490,466	96.54	3.05	.41
1866 -	139,610,044	136,774,261	2,747,647	88,136	97.97	1.97	.06
1867 -	128,028,726	126,648,931	1,300,915	78,880	98.93	1.02	.05
1868 -	154,845,863	153,276,068	1,515,908	53,887	98.99	.98	.03
1869 -	139,223,298	138,151,202	1,019,241	52,855	99.23	.73	.04

Examiner's Office, Custom House, London, 1st April 1870.

W. W. TAYLOR.

An Account showing the Quantity of Tea annually entered for Home Consumption in the United Kingdom, with the average rate and aggregate Amount of Duty collected thereon, specifying the Quantity entered in London, the Amount of Duty thereon, the Quantity entered in Ports other than London, and the Amount of Duty thereon, and severally, the relative Per-centage of Import and Per-centage of Duty collected, from the Year 1860 to 1869 inclusive.

Years.	Quantity of Tea entered for Home Consumption in the United Kingdom.	Amount of Duty received thereon.	Average rate of Duty per lb. paid on Year's Consumption.	Average price per lb. in Bond.	Quantity of Tea entered for Home Consumption in the Port of London.	Amount of Duty received thereon.	Quantity of Tea entered for Home Consumption in Ports other than London.	Amount of Duty received thereon.	Per-centage of Import Port of London.	Per-centage of Import into Ports other than London.	Per-centage of Duty collected in Port of London.	Per-centage of Duty collected in Ports other than London.
	lbs.	£	s. d.	s. d.	lbs.	£	lbs.	£	lbs.	lbs.	£	£
1860 - -	76,842,016	5,442,923	1 5	1 6¾	45,961,045	3,255,489	30,880,971	2,187,434	94.89	5.11	59.81	40.19
1861 - -	77,949,464	5,521,320	1 5	1 5	47,617,353	3,330,282	30,932,111	2,191,038	90.53	9.47	60.32	39.68
1862 - -	78,817,060	5,582,793	1 5	1 7 3/10	48,447,133	3,431,376	30,369,927	2,151,217	95.61	4.39	61.47	38.53
1863 - -	85,206,779	4,652,822	1 1 3/10	1 6 1/10	52,782,908	2,884,688	32,423,871	1,768,134	96.62	3.38	62.	38.
1864 - -	88,637,099	4,431,868	1 0	1 6¼	56,124,794	2,806,215	32,512,305	1,625,653	98.37	1.63	63.32	36.68
1865 - -	97,921,944	3,189,282	0 7⅘	1 7⅗	61,010,917	1,998,094	36,911,027	1,191,188	96.54	3.46	62.65	37.35
1866 - -	102,324,887	2,558,148	0 6	1 7¼	65,347,426	1,633,674	36,977,641	924,480	97.97	2.03	63.86	36.14
1867 - -	111,059,387	2,776,520	0 6	1 6⅞	73,408,940	1,835,224	37,650,447	941,296	98.93	1.07	66.1	33.9
1868 - -	106,918,069	2,672,978	0 6	1 7¼	72,817,102	1,820,443	34,100,937	852,535	98.99	1.01	68.1	31.9
1869 - -	111,887,458	2,797,219	0 6	1 5¾	76,358,474	1,921,460	35,023,984	875,759	99.23	.77	68.69	31.31

Examiner's Office, Custom House, London,
1st April 1870.

W. W. TAYLOR.

APPENDIX (Q.)—No. 1.

A STATEMENT showing the Declared Value of British and Irish Produce and Manufacture exported to France in the Years 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, and 1869, specifying the Principal Articles.

Articles.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	Increase or Decrease in 1869 as compared with 1868.		Increase or Decrease in 1869 as compared with 1860.	
											Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Alkali, soda	9,432	26,658	39,231	61,300	65,878	61,037	45,611	44,686	62,585	62,731	146	—	53,299	—
Apparel and haberdashery	44,418	118,215	195,514	182,048	125,026	162,684	157,504	88,154	89,401	123,079	33,678	—	78,661	—
Beer and ale	14,428	16,231	19,427	29,173	26,612	28,263	32,750	44,880	24,704	29,312	4,608	—	14,884	—
Caoutchouc, manufactures of	18,472	34,775	72,757	91,580	126,116	134,159	128,592	123,144	116,065	135,665	19,600	—	117,193	—
Cement	32,979	42,701	44,426	54,257	99,319	62,745	55,514	76,535	60,570	74,916	14,346	—	41,937	—
Coals, cinders, and culm	564,243	617,891	611,942	543,738	623,139	722,748	905,453	937,178	872,568	869,137	—	3,431	304,894	—
Corn, wheat	5,644	963,707	18,727	78,978	20,371	8,590	129,864	231,476	78,893	25,418	—	53,475	19,774	—
„ wheatflour	9	78,743	828	2,815	12	37	—	1,481	2,908	15	—	2,893	6	—
Cotton yarn	50,459	187,228	245,807	178,467	168,010	286,430	535,904	581,765	256,366	242,018	—	14,348	191,559	—
„ piece goods	206,849	478,327	548,381	452,128	520,846	599,348	1,294,820	959,020	928,517	987,277	58,760	—	780,428	—
„ hosiery small wares	41,412	83,554	190,256	103,991	118,142	133,875	177,493	137,321	176,799	207,800	31,001	—	166,388	—
Drugs and chemical products	16,263	36,069	80,079	101,221	100,126	95,754	107,760	129,953	96,063	120,197	24,134	—	103,934	—
Earthenware and porcelain	7,377	21,518	54,359	51,701	53,937	52,503	43,355	44,528	35,473	33,615	—	1,858	26,238	—
Hardwares and cutlery	118,265	201,410	250,027	200,240	218,469	254,073	241,789	240,736	208,338	228,879	20,511	—	110,614	—
Horses	94,740	50,135	79,676	77,197	55,543	55,519	34,754	73,324	74,174	35,929	—	38,245	—	58,811
Linen yarns	70,620	104,469	99,244	175,052	129,273	311,607	254,606	277,318	236,579	230,505	—	6,074	159,885	—
„ piece goods	61,097	181,066	189,015	180,982	205,830	191,701	272,705	250,501	178,259	191,323	13,064	—	130,226	—
Machinery, steam engines	13,002	12,867	13,474	17,966	8,180	18,959	30,121	58,665	30,883	15,821	—	15,062	2,819	—
„ other sorts	158,018	349,115	339,268	345,866	365,439	359,034	427,964	447,454	349,929	301,393	—	48,626	143,285	—
Metals, copper, wrought and unwrought	548,072	316,199	388,549	856,388	348,913	334,282	432,561	318,834	350,623	331,226	—	19,397	—	216,846
„ iron, wrought and unwrought	370,381	794,699	1,178,485	835,643	630,787	637,469	603,828	589,886	504,053	704,440	200,387	—	334,059	—
„ lead and shot	24,197	13,889	10,261	16,686	70,476	94,424	43,490	44,840	62,716	57,972	—	4,744	33,775	—
„ tin, unwrought	115,123	98,777	107,572	147,759	145,112	106,358	120,225	124,088	104,048	187,951	83,903	—	72,828	—

Articles.	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.	Increase or Decrease in 1869 as compared with 1868.		Increase or Decrease in 1869 as compared with 1860.	
											Increase.	Decrease.	Increase.	Decrease.
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Metals, tin plates - -	36,076	38,563	55,192	59,326	59,411	65,127	40,691	74,148	40,261	43,038	2,777	—	6,962	—
„ zinc, wrought and unwrought.	31,270	7,288	20,211	934	7,519	3,071	12,503	8,508	33,195	78,316	45,121	—	47,046	—
Naphtha, Paraffine Oil, &c.	19,149	46,128	61,143	109,831	81,515	43,748	71,235	34,656	30,595	70,690	40,095	—	51,541	—
Oil, seed - - -	342,021	317,879	262,614	162,342	261,088	377,638	178,625	117,704	175,100	184,617	9,517	—	—	157,404
Painters' colours - -	34,082	35,270	41,145	30,099	38,602	35,780	35,099	38,366	38,968	42,532	3,564	—	8,450	—
Silk, yarn - - -	131,970	133,497	170,240	139,506	152,580	125,210	114,300	73,150	93,551	72,498	—	21,053	—	59,472
„ thrown - -	221,608	186,609	233,768	183,300	153,470	100,675	56,502	96,138	342,936	346,442	3,506	—	124,834	—
„ Manufactures - -	60,124	117,707	75,640	121,644	191,134	162,786	94,161	134,572	92,108	113,630	21,222	—	53,506	—
Spirits, British - -	49,610	216,282	43,598	37,802	80,996	4,182	1,353	1,055	1,833	1,847	14	—	—	47,763
Telegraph wire and apparatus - - -	75,461	15,366	4,460	1,604	13,787	148	26,367	816	467	534,432	533,965	—	458,971	—
Wool, sheep and lambs' -	573,091	782,698	385,073	348,773	318,301	312,446	542,368	359,637	349,064	380,292	31,228	—	—	192,799
Woollen yarn - - -	233,325	235,782	372,324	369,129	340,640	423,151	397,547	556,305	893,561	705,573	—	187,988	471,745	—
Woollen manufactures, cloths, coatings, &c. -	36,536	147,581	726,415	193,442	187,962	257,624	890,811	1,637,557	356,501	551,371	194,870	—	514,835	—
Woollen manufactures, worsted stuffs - -	234,161	773,385	927,644	1,094,940	1,020,610	1,332,286	1,681,725	1,279,631	1,187,425	1,337,576	150,151	—	1,103,415	—
Woollen manufactures, flannels and carpets -	9,328	71,358	128,826	102,257	80,717	55,086	106,599	107,591	159,631	156,819	—	2,812	147,491	—
Woollen manufactures, of other sorts - -	13,614	44,076	36,028	28,346	29,910	40,828	106,759	86,313	204,751	137,898	—	66,853	124,284	—
All other articles - -	562,551	877,676	887,741	904,898	944,163	1,011,353	1,271,832	1,689,066	1,751,943	1,484,230	—	267,713	921,679	—
	5,249,980	8,895,588	9,209,367	8,673,309	8,187,361	9,062,095	11,700,140	12,121,010	10,652,734	11,438,330	1,540,168	754,572	6,921,445	733,095
											754,572	—	733,095	
														Net increase in 1869 as compared with 1860.
										Net Increase in 1869 as compared with 1868 - - -	785,596	—	6,188,350	

Office of the Inspector General of Imports and Exports,
Custom House, London, 23rd March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (Q.)—No. 2.

AN ACCOUNT of the Computed Real Value of the Imports into the United Kingdom from France, in the Years 1865, 1866, 1867, 1868, and 1869 respectively, distinguishing the principal Articles, exclusive of Corn, Meal, and Flour.

Articles.	Years.				
	1865.	1866.	1867.	1868.	1869.
	£	£	£	£	£
Animals:					
Oxen, Bulls, Cows, and Calves	308,096	773,476	315,139	95,337	430,478
Sheep and Lambs	78,104	116,387	12,468	481	15,661
Brass and bronze manufactures	71,459	63,038	80,431	63,561	66,868
Butter	1,867,085	2,276,493	2,265,147	2,156,824	2,231,450
China and porcelain ware	87,689	99,556	92,180	80,453	92,936
Clocks and watches; viz.—					
Clocks	159,472	190,321	198,136	215,310	224,624
Watches	249,662	241,341	178,040	183,677	183,057
Cotton, raw	200,740	501,178	113,595	60,590	187,227
Cotton manufactures	377,647	589,216	653,397	718,991	569,814
Cream of Tartar	89,242	106,632	62,298	62,393	78,142
Eggs	850,959	1,010,975	889,653	900,635	974,895
Flax, undressed	60,920	68,497	49,380	38,942	33,275
Flowers, artificial	295,272	291,269	301,544	336,789	358,370
Fruit, raw	122,150	129,368	224,157	194,659	168,613
Garancine	133,196	236,666	211,483	275,263	119,333
Glass, plate	96,095	105,449	123,827	133,355	131,044
Hides, tanned	224,614	320,512	257,336	265,429	226,901
Hops	86,891	121,206	452,312	149,776	69,383
Leather manufactures; viz.—					
Gloves	950,339	1,129,061	1,149,465	1,119,898	1,022,766
Boots and shoes	43,924	44,467	54,272	70,578	53,533
Boot fronts	5,934	9,238	11,155	4,579	7,861
Madder and madder root	188,889	247,945	242,634	236,539	70,063
Musical instruments of all sorts	162,311	164,743	192,343	201,607	177,54
Oil, rape	183,071	242,360	192,940	151,283	150,41
Oil-seed cakes	251,092	253,825	289,428	417,610	416,95
Oil or spirit of turpentine	264,274	137,177	84,423	51,539	18,22
Platting of straw, chip, or other materials	126,602	146,063	67,653	39,305	39,32
Potatoes	114,268	121,536	289,400	308,873	190,97
Resin	428,311	124,007	110,145	64,253	63,52
Seeds, clover	414,852	334,951	237,386	303,339	185,98
Silk, raw	3,050,007	2,494,869	2,658,498	2,504,466	1,448,51
,, waste, knubs and husks	403,230	181,435	133,921	247,310	179,11
,, thrown	113,133	100,898	402,817	839,077	569,65
Silk manufactures of Europe	6,781,577	7,551,997	7,016,401	8,396,079	8,994,31
Spirits, viz., brandy	826,422	1,401,013	1,365,612	1,294,873	1,233,71
Sugar, refined and unrefined	1,167,003	880,093	1,087,708	1,158,059	1,304,36
Wine	865,747	1,456,060	1,497,917	1,875,881	1,585,85
Wool, sheep and lambs'	132,288	309,526	177,121	73,620	142,04
Woollen manufactures	1,189,701	1,151,092	1,511,177	1,483,558	1,590,09
All other articles except corn	4,736,807	5,867,581	5,837,918	5,570,594	5,752,33
Total (exclusive of corn, meal, and flour)	27,759,075	31,591,517	31,090,857	32,345,385	31,359,25

Office of the Inspector General of Imports and Exports,
Custom House, London, 25th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (R.)—No. 1.

STATEMENT showing the computed Real Value of Foreign and Colonial Merchandise Exported from the United Kingdom to the United States of America in the Years 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, and 1869 distinguishing the principal Articles.

Articles.	Computed Real Value.								
	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.
	£	£	£	£	£	£	£	£	£
and ammunition - -	21,051	81,997	—	1,240	40	750	1,405	680	55
and hams - -	—	26	92	19,127	7,492	171,397	154	575	13,974
Peruvian - - -	28,270	20,355	4,644	14,212	33,513	19,199	26,399	27,933	29,137
phone - - -	5,872	57,672	35,275	84,137	45,433	24,190	5,100	22,433	37,450
eal - - - -	8,608	23,910	11,013	30,459	55,734	77,807	92,898	102,453	71,699
- - - -	337	28,329	6,297	56,331	54,151	9,157	13,211	2,985	5,349
r unwrought, and part ught - - - -	3,873	9,854	25,973	42,461	—	38,860	207	—	—
Wheat - - - -	—	—	15	—	—	11,131	72,106	47	—
, raw :									
luce of United States -	1 3,876	1,365,127	855,887	603,949	31,234	32,544	13,374	2,697	4,321
,, Brazil - -	- -	- -	16,195	22,828	—	—	—	—	300
,, Egypt - -	- -	6,692	25,442	25,997	21,764	18,610	2,945	15,695	25,417
,, British India -	37,565	344,754	407,000	326,398	40,733	3,266	—	247	60
,, Other countries -	- -	9,341	87,225	191,874	9,724	—	—	1,122	1,024
Total - - -	221,441	1,725,914	1,391,740	1,171,046	103,455	54,420	16,319	19,761	31,122
ier and Cutch - -	670	2,418	805	19,745	52,617	12,079	2,523	1,138	997
Arabic - - -	19,361	40,370	16,457	14,294	47,638	62,414	66,041	48,279	35,356
of all other sorts -	11,180	53,071	62,288	61,880	98,052	73,139	69,812	111,320	94,641
, dressed and undressed	3,236	68,340	76,176	30,311	115,418	175,252	14,511	7,292	8,315
, untanned - -	1,674	41,811	26,106	8,231	38,597	71,536	61,557	28,370	53,354
- - - - -	280	8,910	915	8,206	5,027	58,551	32,736	8,842	1,275
o - - - -	513,277	540,431	184,618	202,342	299,243	179,214	134,264	125,790	56,804
n bars - - -	12,447	29,860	66,266	52,093	33,903	58,880	34,414	38,082	49,322
sails and manufactures -	2,580	40,029	13,510	4,558	29,636	11,058	5,083	4,130	15,724
orice juice and paste -	1,200	28,981	22,117	20,377	22,557	21,871	25,567	31,069	22,074
urpentine - - -	17,646	38,930	32,810	29,023	294	—	115	—	—
n - - - -	108,704	70,204	37,085	40,478	58,923	58,388	55,120	55,675	115,845
er - - - -	8	35,711	458	41,797	16,288	1,128	3,323	5,681	919
silver - - -	99	5,321	26,220	20,131	4,574	19,211	2,817	6,194	20,160
for making paper -	943	40,548	26,509	4,938	23,004	72,698	49,067	65,025	66,312
- - - -	42,997	132,055	101,894	75,545	101,998	89,731	67,470	113,588	37,605
etre and nitre, cubic	1,760	96,220	22,538	35,736	22,840	17,278	5,301	21,760	7,875
s, flax, and linseed -	- -	57,537	33,451	38,784	42,582	7,773	298	1,172	3
knubs or husks -	- -	36,614	1,266	449	1,018	1,327	—	—	107
raw - - -	23,993	96,072	152,593	147,216	443,942	316,223	218,140	163,999	87,401
manufactures -	7,481	11,280	9,372	17,478	20,881	185,243	194,413	120,593	58,404
s, goat, raw and tanned	11,334	35,860	10,510	16,366	32,973	32,710	2,382	39,978	44,565
- - - -	51,592	201,044	416,245	399,076	657,426	258,981	202,097	296,472	235,130
, elephants' -	207	1,230	23,685	14,721	51,114	41,523	21,186	26,394	21,273
n blocks, ingots, &c.	6,530	26,508	11,052	3,966	93,823	20,085	22,322	19,444	40,350
, sheep and lambs'	601,638	742,156	1,049,919	285,380	459,322	289,723	210,293	190,874	278,950
r articles - -	228,042	407,469	452,436	495,927	869,263	861,595	531,873	661,291	621,829
Total - - - -	1,961,179	4,846,037	4,352,393	3,475,061	3,942,831	3,344,322	2,293,927	2,370,299	2,163,196

Office of the Inspector General of Imports and Exports,
Custom House, London, 13th April 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (R.)—No. 2.

A STATEMENT showing the computed Real Value of Foreign and Colonial Merchan
Exported from the United Kingdom to France in the Years 1861, 1862, 1
1864, 1865, 1866, 1867, 1868, and 1869, distinguishing the principal Articles.

Articles.	Computed Real Value.							
	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.
	£	£	£	£	£	£	£	£
Bacon and hams	1,281	59,456	99,081	35,664	1,178	1,807	20,152	5,258
Bark, Peruvian	43,760	28,394	18,833	20,198	22,294	20,079	22,613	39,703
Camphor, refined and unrefined	5,260	9,347	33,628	38,667	20,688	20,731	15,501	18,915
Caoutchouc	56,908	57,899	63,346	62,373	45,529	77,100	60,478	85,047
Cochineal	21,004	21,199	41,828	26,566	42,694	60,201	54,474	17,222
Cocoa	34,826	4,991	10,357	8,969	11,781	56,514	30,219	27,784
Coffee	124,033	405,013	482,467	322,669	522,995	638,296	485,014	745,484
Copper, unwrought and part wrought	145,890	361,125	271,748	461,691	543,456	776,073	582,575	799,304
Corn, wheat	579,856	20,317	23,983	1,901	3	6,815	71,027	56,310
„ wheat flour	204,545	89	5,540	1,128	64	880	397	92
Cotton, raw:								
Produce of United States	216,503	703,577	329,259	445,836	427,251	626,088	447,956	400,404
„ Brazil	2,951	87,085	50,820	68,082	51,588	200,768	54,156	37,856
„ Egypt	16,590	118,381	149,426	433,938	334,198	249,404	104,998	84,367
„ British India	135,882	2,810,636	4,582,518	3,463,217	3,855,691	3,577,728	986,402	1,169,029
„ Other countries	- -	17,687	205,490	829,349	531,336	103,790	32,324	29,930
Total	371,926	3,737,366	5,317,543	5,240,422	5,199,893	4,760,787	1,625,836	1,721,586
Flax, dressed and undressed	42,129	8,867	26,994	33,616	49,500	44,954	48,964	115,334
Guano	43,571	7,563	11,637	6,289	575	2,970	11,041	4,099
Gum, lac, viz., shell-lac	21,356	37,893	33,411	33,694	24,929	21,270	16,010	21,176
Hair manufactures	177,656	231,404	92,793	49,299	109,448	30,434	26,015	12,630
Hemp, and other like substances (except jute)	33,508	19,722	27,730	35,430	38,501	20,174	22,536	37,459
Hemp, jute	51,353	82,160	183,266	257,034	300,287	317,468	275,015	302,786
Hides, untanned	38,594	32,873	86,428	101,051	12,801	84,693	53,300	17,257
Indigo	171,224	116,803	75,033	158,245	148,296	237,982	121,275	257,523
Oil, cocoa-nut	42,540	29,976	26,595	33,934	25,007	37,514	52,071	37,713
„ palm	4,700	3,322	33,812	23,608	28,791	39,488	31,785	71,531
Quicksilver	19,739	26,214	37,439	31,963	37,080	36,094	32,125	37,174
Rice	165,694	60,766	201,571	62,953	85,706	100,298	63,378	185,006
Seeds, flax, linseed, and rape-seed	205,973	73,091	180,154	196,746	227,886	256,156	424,481	125,851
„ for expressing oil therefrom	20,104	51,527	58,429	123,613	67,685	78,346	5,292	52,091
„ poppy	12,595	9,391	38,184	31,244	69,781	114,368	62,726	62,381
Silk, knubs or husks	13,043	25,257	9,240	7,086	22,679	209,901	72,020	14,812
„ raw	3,191,838	4,404,410	3,285,318	3,545,919	3,267,295	1,931,327	1,820,842	3,242,627
„ thrown	100,959	198,010	310,805	511,336	587,583	114,981	—	270
Skins, goat, raw and tanned	23,068	44,879	63,724	43,878	40,636	45,095	29,512	18,679
Sugar, unrefined	3,449	308	174,471	53,364	11,504	351	178	4,566
Tallow	189,792	147,702	5,947	699	1,235	7,139	10,246	18,055
Teeth, elephants'	61,708	61,811	64,752	81,874	77,472	95,910	85,138	71,479
Tin, unwrought	34,034	68,145	84,588	96,848	53,131	46,935	72,937	62,827
Wine	64,623	50,256	53,284	51,655	51,101	47,304	56,923	54,100
Wool, sheep and lambs'	1,502,436	1,350,735	2,190,134	3,053,176	3,663,124	3,651,171	3,749,735	3,721,373
Other articles	704,328	708,021	896,834	790,243	900,388	903,653	780,549	795,915
Total	8,531,683	12,556,302	14,621,257	15,638,042	16,292,977	14,897,289	10,901,410	12,861,449

Office of the Inspector General
of Imports and Exports,
Custom House, London, 13th April 1870.

EDW. BERNARD,
Inspector General.

APPENDIX (S.)

A RETURN of the Ports at which Cattle, &c. have been imported in the Year 1869, stating the Number imported at each Port.

Ports at which Imported.	Live Stock imported into the United Kingdom in the Year 1869.						
	Oxen and Bulls.	Cows.	Calves.	Sheep.	Lambs.	Swine and Hogs.	Aggregate of all Kinds.
	Number.	Number.	Number.	Number.	Number.	Number.	Number.
London	122,854	5,630	25,220	409,687	5,490	24,337	593,218
Bristol	2	—	—	—	—	86	88
Cardiff	3	7	2	—	—	—	12
Cowes	—	—	—	3	18	42	63
Dover	92	6	3	292	22	—	415
Falmouth	5,569	65	—	—	—	—	5,634
Poole	801	51	60	972	—	4,138	6,022
Grimsby	154	159	9	24,979	1	3,440	28,742
Hartlepool	861	3,293	18	39,794	23	777	44,766
Harwich	—	—	—	121,320	11,170	14,391	146,881
Hull	4,121	10,378	4,140	19,893	1,470	5,933	45,935
Littlehampton	1,694	—	—	112	—	188	1,994
Liverpool	4,820	7	1	1,283	7	522	6,640
Middlesborough	29	251	3	1,013	—	62	1,358
Newcastle	1,402	2,319	—	49,729	145	980	54,575
Newhaven	—	—	—	6	—	2	8
Newport	1	4	2	—	—	—	7
Penzance	55	—	—	—	—	—	55
Plymouth	6,357	201	31	8	1	14	6,612
Portsmouth	3,254	6	—	464	5	4,035	7,764
Shields, North	86	40	—	—	—	—	126
„ South	26	—	3	—	—	4	33
Southampton	9,380	422	21	1,686	9	9,929	21,447
Sunderland	142	76	—	8,978	4	178	9,378
Weymouth	15	—	—	—	—	—	15
Leith	2,574	154	2	10,952	6	5	13,693
Banff	—	—	—	1	—	—	1
Glasgow	272	—	—	—	—	4	276
Kirkwall	—	—	—	1	—	—	1
Dublin	3,013	28	1	299	—	—	3,341
Total	167,577	23,097	29,516	691,472	18,371	69,067	999,100

Office of the Inspector General of Imports and Exports, Custom House, London, 22d March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (T.)

A STATEMENT for the Year to the 31st December 1869 of the total estimated Amount of Duties of Customs repealed or reduced, and imposed or augmented.

	Net Revenue.
	£
Duties repealed :—	
Corn, Grain, Meal, and Flour - - -	855,581
Arrowroot, Potato Flour, Sago, and other Farinaceous Substances charged with the same Duty as Meal and Flour - - - - - -	8,855
	864,436
Duties reduced :—	
Beer and Ale - - - - - -	1,251
Duties imposed or augmented :—	
Beer, Spruce - - - - -	114

Office of the Inspector General of Imports and Exports, Custom House, London, 22d March 1870.

EDW. BERNARD, Inspector General.

AN ACCOUNT of the Quantities of Unmanufactured Tobacco imported into the United Kingdom in each Year from 1860 to 1869 inclusive, distinguishing the principal Countries from which imported.

Countries from which imported.	Quantities of Unmanufactured Tobacco imported into the United Kingdom.									
	1860.	1861.	1862.	1863.	1864.	1865.	1866.	1867.	1868.	1869.
	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.	lbs.
Hanse Towns -	531,742	951,758	1,317,232	1,354,193	1,229,946	1,748,017	2,220,734	1,684,603	648,203	1,456,623
Holland - -	3,236,824	7,899,288	8,651,421	7,783,921	6,050,409	8,347,852	8,907,583	7,692,614	5,852,258	6,350,957
Greece - -	62,129	762,209	382,629	542,502	388,516	44,049	221,848	517,314	823,759	312,317
Turkey Proper -	1,197,834	1,947,654	936,964	1,229,710	1,435,748	1,248,951	4,337,135	2,475,461	3,502,956	1,752,587
Philippine Islands -	—	61	—	—	992,273	1,345,893	3,249,142	1,297,352	3,499,768	1,334,718
Japan - -	45,386	125	375,829	803,518	1,596,968	1,291,961	262,631	2,193,951	212,329	574,339
Cuba - -	615,172	619,419	557,893	847,739	819,388	611,158	189,457	184,604	248,644	242,976
New Granada -	479,838	302,115	1,288,937	848,926	4,452,578	1,827,469	2,345,673	1,847,999	2,287,415	1,872,765
Uruguay - -	10,948	—	82	201,426	273,383	325,731	9,418	—	—	—
Argentine Confederation	793,695	1,866,334	2,150,896	2,859,714	1,515,780	1,134,074	528,068	—	—	—
Other Countries except United States	1,478,498	2,698,297	3,128,897	2,840,328	2,545,844	1,509,934	2,782,214	2,145,223	1,937,674	1,645,276
Total, exclusive of United States -	8,452,066	17,047,260	18,790,780	19,311,977	21,300,833	19,435,089	25,053,903	20,039,121	19,013,006	15,542,558
United States -	40,484,405	33,713,856	21,191,343	32,006,307	39,741,834	46,649,768	29,320,894	37,547,166	28,681,443	37,046,032
All Parts - -	48,936,471	50,761,116	39,982,123	51,318,284	61,042,667	66,084,857	54,374,797	57,586,287	47,694,449	52,588,590

Office of the Inspector General of Imports and Exports, Custom House, London, 22d March 1870.

EDW. BERNARD, Inspector General.

APPENDIX (W.)

AVERAGE RATES of DECLARED VALUE for BRITISH COTTON, LINEN, WOOLLEN, and I MANUFACTURES exported from the UNITED KINGDOM, in the Years 1865, 1866, 1 1868, and 1869 respectively.

	Years.												186
	1865.			1866.			1867.			1868.			
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£ s
Cotton Yarn - - - - per Lb.	0	2	0	0	2	0	0	1	9	0	1	8¼	0 1
Cotton Manufactures :													
Piece Goods, White or Plain - per Yard.	0	0	5	0	0	5	0	0	4¼	0	0	3¾	0
Printed, Dyed, or Coloured - „	0	0	6	0	0	6	0	0	5¼	0	0	4¾	0
White or Plain, and printed conjointly - - „	0	0	5¼	0	0	5½	0	0	4½	0	0	4	0
Stockings - - - per doz. Pairs	0	7	10	0	8	4	0	7	1	0	6	6¾	0
Thread for Sewing - - per Lb.	0	3	3	0	3	4	0	3	5	0	3	4	0
Linen Yarn - - - - „	0	1	4	0	1	5	0	1	5	0	1	5	0
Linen Manufactures :—													
White and Plain - - per Yard	0	0	8	0	0	8¼	0	0	7¾	0	0	7⅝	0
Printed, Checked, or Dyed - „	0	0	8½	0	0	9	0	0	8¼	0	0	7⅝	0
Sail Cloth - - - - „	0	1	1	0	1	1	0	1	1	0	1	1⅛	0
Piece Goods of all Kinds - „	0	0	8¼	0	0	8½	0	0	8	0	0	7⅝	0
Thread for Sewing - - - per Lb.	0	2	10	0	2	8	0	2	6	0	2	4½	0
Woollen and Worsted Yarn - - „	0	3	5	0	3	6	0	3	1	0	2	11	0
Woollen and Worsted Manufactures :—													
Cloths of all Kinds, Duffels, &c. :—													
Of Wool only - - per Yard	0	3	5	0	3	6	0	3	9	0	3	6¼	0
Of Wool mixed with other Materials - - „	0	2	6	0	2	8	0	3	0	0	2	5¼	0
Mixed and unmixed conjointly „	0	3	1	0	3	2	0	3	5	0	3	0⅜	0
Flannels - - - - - „	0	1	4	0	1	3	0	1	3	0	1	1⅜	0
Blankets - - - - - „	0	2	0	0	1	11	0	2	1	0	2	0⅜	0
Blanketing and Baizes - - „	0	2	1	0	2	2	0	1	9	0	1	9⅜	0
Carpets and Druggets - - „	0	3	0	0	3	2	0	3	4	0	2	11¾	0
Worsted Stuffs, of Wool only - „	0	1	6	0	1	5	0	1	4	0	1	4	0
Of Wool mixed with other Materials - - „	0	1	1	0	1	1	0	1	2	0	1	1⅛	0
Mixed and unmixed conjointly „	0	1	2	0	1	2	0	1	2½	0	1	1⅜	0
Stockings - - - per doz. Pairs	0	11	0	0	11	7	0	10	5	0	8	10⅜	0
Iron :—													
Pig - - - - - per Ton	2	11	7	3	2	2	2	18	6	2	16	10	2
Bar, Angle, Bolt, and Rod - „	8	12	4	8	11	5	7	16	8	7	10	6	7
Railroad of all Sorts - - „	8	4	0	8	7	2	8	7	11	7	19	11	8
Wire - - - - - „	18	15	0	19	18	8	19	6	4	18	19	1	18
Cast - - - - - „	8	13	4	9	5	7	8	7	9	8	4	9	8
Hoops, Sheets, and Boiler Plates „	13	15	1	13	3	3	12	6	1	11	18	2	11
Wrought of all Sorts - - „	19	11	1	20	4	5	19	7	10	18	2	10	18
Steel, Unwrought - - - „	32	16	1	32	12	2	32	14	3	32	2	6	30
Old and broken for re-manufacture „	4	5	10	4	3	8	3	19	6	3	19	5	4

Office of the Inspector General of Imports and Exports, Custom House, London, 23rd March 1870.

EDW. BERNARD, Inspector Genera

AN ACCOUNT of the total Quantities and Value of Corn and Flour of all Sorts imported from and exported to United States and France respectively in 1868 and 1869.

—	Corn, Grain, Meal, and Flour imported into the United Kingdom								—	Corn, Grain, Meal, and Flour exported from the United Kingdom.							
	From United States.				From France.					To United States.				To France.			
	Quantities.		Value.		Quantities.		Value.			Quantities.		Value.		Quantities.		Value.	
	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.		1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.
	Cwt.	Cwt.	£	£	Cwt.	Cwt.	£	£		Cwt.	Cwt.	£	£	Cwt.	Cwt.	£	£
Wheat	5,908,149	13,181,507	4,385,601	6,939,258	56,414	468,274	35,387	245,732	Wheat	207	1,503	147	1,198	186,230	50,308	135,203	31,747
Barley	219	815	113	346	1,248,769	1,539,356	677,815	734,903	Barley	51,101	54,888	28,362	24,337	—	108	—	50
Oats	49,433	21,161	25,737	9,229	24,736	65,589	11,973	29,023	Oats	68	811	69	549	379,490	39,454	182,246	15,608
Rye	—	—	—	—	17,050	8,108	6,982	3,330	Rye	—	—	—	—	520	—	291	—
Pease	226,685	27,930	111,351	12,151	18,497	11,771	9,037	5,171	Pease	24	256	22	357	4,366	2,231	4,604	2,217
Beans	883	5,212	417	2,398	110,482	163,059	56,159	74,253	Beans	—	1,318	—	586	1,970	1,061	998	506
Indian corn	4,009,770	1,354,844	1,738,778	463,580	178,461	166,312	88,467	55,911	Indian corn	—	—	—	—	47	218	20	74
Buckwheat	13	11	6	5	120,057	49,736	55,832	22,620									
Total of Corn and Grain	10,195,152	14,591,480	6,262,003	7,426,967	1,774,466	2,472,205	941,652	1,170,943	Total of Corn and Grain	51,400	58,776	28,600	27,027	572,623	93,380	323,362	50,202
Wheat meal or flour.	676,192	1,711,000	610,251	1,170,137	632,359	1,348,061	608,658	1,006,311	Wheat meal or flour.	—	—	—	—	2,979	237	3,000	89
Barley meal	—	—	—	—	—	81	—	41	Oat meal	1,257	1,711	1,522	1,609	18	253	23	188
Oat meal	220	647	174	405	105	22	74	13									
Pea meal	—	—	—	—	—	1	—	—									
Bean meal	316	—	177	—	20	—	10	—									
Indian corn meal.	5,938	5,833	3,419	2,731	9	67	6	33									
Buckwheat meal.	12	36	7	20	—	—	—	—									
Meal unenumerated.	155	687	66	258	1,377	993	542	378									
Total of Meal and Flour	682,833	1,718,203	614,094	1,173,551	633,870	1,349,225	609,290	1,006,776	Total of Meal and Flour	1,257	1,711	1,522	1,609	2,997	490	3,023	277
Aggregate of Corn Grain, Meal and Flour	10,877,985	16,309,683	6,876,097	8,600,518	2,408,336	3 821,430	1,550,942	2,177,719	Aggregate of Corn, Grain, Meal, and Flour	52,657	60,487	30,122	28,636	575,620	93,870	326,385	50,479

Office of the Inspector General of Imports and Exports,
Custom House, London, 29th March 1870.

EDW. BERNARD,
Inspector General.

APPENDIX X.—*Supplement.*

WHEAT and WHEAT FLOUR imported into the UNITED KINGDOM from the UNITE STATES in the Years 1868 and 1869, showing the divisions of Ports from which impo

		Quantities.		Value.	
		1868.	1869.	1868.	186
		Cwts.	Cwts.	£	£
Wheat — From United States,	North Atlantic Ports	3,307,423	9,734,122	2,235,987	4,96
	South Atlantic Ports	38,559	373,437	26,263	18
	Ports on the Pacific	2,562,167	3,073,948	2,123,346	1,79
		5,908,149	13,181,507	4,385,601	6,93
Wheat Meat and Flour — From United States,	North Atlantic Ports	569,396	1,421,070	504,710	97
	South Atlantic Ports	20,511	254,607	19,780	17
	Ports on the Pacific	86,285	35,323	85,761	2
		676,192	1,711,000	610,251	1,17

EDW. BERNARD,
Inspector Genera

APPENDIX (Y.)

A LIST of EXCISE GENERAL WAREHOUSES in the United Kingdom, in which For Spirits and Wine may be bonded under the provisions of the Act 32 and 33 Vict.

Collections.	Where Warehouses are situated.	Collections.	Where Warehouses are situated.	Collections.	Where Wa are situ
ENGLAND.					
Bolton -	Blackburn.	Glasgow -	Glasgow.	Coleraine -	Dungann
„ -	Burnley.	Greenock -	Greenock.	„ -	Donaghn
Bristol -	Bristol.	„ -	Kilmarnock.	„ -	Larne.
Hull -	Hull.	„ -	Paisley.	Cork -	Cork.
Liverpool -	Liverpool.	„ -	Port Glasgow.	Dundalk -	Dundalk
London, North	Camden Town.	Inverness -	Inverness.	„ -	Droghed
„ East	Port of London.	Linlithgow -	Queensferry.	„ -	Newry.
Newcastle -	Newcastle.	Perth - -	Perth.	Dublin -	Dublin.
Plymouth -	Plymouth.	Stirling -	Kirkcaldy.	Galway -	Galway.
Warrington -	Wigan.			„ -	Tuam.
Worcester -	Worcester.	IRELAND.		Limerick -	Limerick
		Athlone -	Longford.	Londonderry	Londone
SCOTLAND.		„ -	Athlone.	„ -	Enniski
Aberdeen -	Aberdeen.	Bandon -	Tralee.	Sligo -	Sligo.
Dumfries -	Dumfries.	Belfast -	Belfast.	„ -	Ballina.
„ -	Annan.	„ -	Downpatrick.	„ -	Westpo
Dundee -	Dundee.	Carlow -	Kilkenny.	Waterford -	Waterfo
Edinburgh -	Edinburgh.	„ -	Monastereven.	„ -	Carrick
„ -	Bonnington.	Coleraine -	Coleraine.	„ -	Clonme
„ -	Lochrin.	„ -	Ballygawley.	Wexford -	Wexfor
„ -	Leith Docks.	„ -	Ballymoney.	„ -	New Ro
„ -	St. Leonard's.	„ -	Ballymena.		

EPORT on the HEALTH of the OUT-DOOR OFFICERS, WATERMEN, MESSENGERS, and other inferior OFFICERS of HER MAJESTY'S CUSTOMS, during 1869, by WALTER DICKSON, M.D., R.N., Medical Inspector Her Majesty's Customs.

Strength of the permanent establishment.

No change has taken place in the strength of the permanent establishment in the Port of London during the ear. The numbers of the various classes of the department are the same as given in last annual report, viz.:—

	Stationed in London.	Stationed at Gravesend.	Total.
Out-door officers	600	220	820
Watermen	133	17	150
Messengers	50	—	50
Watchmen	18	2	20
Constables	4	—	4
Doorkeepers	2	—	2
House porter	1	—	1
	808	239	1,047

Changes in the year.

The individual changes in the force have been numerous, d from the following causes:—

Deaths	18
Superannuated on medical certificate	4
Do. by seniority	2
Promoted to gaugers and examining officers	10
Discharged with gratuity	1
Resigned	4
Dismissed	5
Struck off the establishment	2
	46

Average age.

A table of the ages of the officers, arranged in classes, as given in last report. No material alteration has ccurred, and the mean age of the force may be fairly

estimated as about 38 years. This circumstance should be borne in mind in comparing the sanitary statistics of the Customs officers with those of the military, naval, police, and other forces, in which the average age is necessarily much less advanced.

Classification of sickness.

The classification of diseases adopted in the following tables is that which was introduced last year, and which is now in use in all the public departments of the country. Although open to objection in some particulars, as intimated in former remarks on the subject, this new nomenclature of diseases is probably as generally applicable and useful a system of registration as can be devised in our present state of knowledge. By it, all maladies are arranged in two great classes, general and local. The former includes the various kinds of fever, rashes, and those which are commonly called constitutional diseases. The latter embraces all other forms of disease, grouped anatomically, according to their known or supposed locality.

TABLE I.

FIRST QUARTER (London).

From 1st of January to 31st of March 1869.

Diseases.			Remained from last Year.	Admissions to Sick List.				Number of Days' Sickness.
				Out-door Officers.	Watermen.	Messengers, &c.	Total.	
General Diseases.	A.	Small-pox	–	–	1	–	1	32
		Febricula	1	10	3	2	15	158
		Intermittent Fever	–	1	–	–	1	28
		Typhoid Fever	1	–	–	–	–	69
	B.	Rheumatism	5	6	2	–	8	281
		Gout	–	1	3	–	4	37
		Syphilis	1	–	1	–	1	28
		Phthisis	6	2	2	1	5	681
LOCAL DISEASES :—								
Diseases of the Nervous System.		Paralysis	1	–	–	–	–	90
		Neuralgia	–	4	1	–	5	67
		Hypochondriasis	–	–	–	1	1	86
		Pleurodynia	1	1	–	–	1	17
		Sciatica	–	1	–	–	1	43
		Ophthalmia	–	1	–	1	2	42
Of the Circulation.		Disease of Heart	1	1	–	–	1	40
		Varix	–	1	–	–	1	21

TABLE I.—*cont.*

Diseases.		Remained from last Year.	Admissions to Sick List.				Number of Days' Sickness.
			Out-door Officers.	Watermen.	Messengers, &c.	Total.	
Of the Respiration	Catarrh	1	8	3	2	13	113
	Bronchitis	3	9	2	3	14	629
	Pneumonia	–	2	–	–	2	72
Of the Digestive Organs.	Quinsy	4	3	2	–	5	81
	Gastritis	1	1	–	–	1	57
	Dyspepsia	–	2	1	–	3	52
	Dysentery	–	1	–	–	1	14
	Constipation	–	1	–	–	1	5
	Congestion of Liver	–	1	–	–	1	8
	Jaundice	1	1	–	–	1	38
	Orchitis	–	3	–	–	3	38
Of the Skin and Cellular Tissue.	Abscess	–	3	–	1	4	74
	Inflammation	–	1	–	–	1	24
	Ulcer	1	1	1	–	2	144
	Boil	–	1	–	1	2	14
	Mussel Poison	–	1	–	–	1	5
	Debility	–	1	–	–	1	22
Injuries.	Scald	–	1	–	–	1	36
	Contusion	1	2	1	–	3	70
	Sprain	–	1	–	–	1	9
	Wound	1	1	1	–	2	25
	Fracture	–	1	–	–	1	48
		29	75	24	12	111	3,298

Meteorology of first quarter.

The weather of the quarter was remarkable for warmth in January and February, succeeded by cold in March. February, especially, gave an exceedingly high mean temperature, viz. 45°, being 7° in excess of the average, and the highest on record, according to Mr. Glaisher, in the last 98 years.* The mean temperature of January was 41°, being nearly 5° above the average. That of March, 37°, was $3\frac{1}{2}$° lower than the ascertained mean, and $6\frac{1}{2}$° colder than the previous year. The maximum and minimum observations at Greenwich for the three months respectively were 56°, 62°, and 54°; 26°, 32°, and 27°. In January and February south and west winds prevailed, and the rain-fall was two inches in excess of the average. March was characterized by cold north and east winds,

* From the elaborate and valuable remarks on Meteorology appended to the Registrar's General's Quarterly Report.

and a rain-fall below the average. The mean temperature of the winter quarter was $2\frac{1}{2}^{\circ}$ in excess, and the amount of rain $1\frac{1}{2}$ inches above the average. The temperature of the Thames water ranged from 40° to 45°. The mortality rate of the metropolis was $25\frac{1}{2}$ per 1,000.

Health of the force.

The inverted order of the season was unfavourable to health, the average number daily on the sick list being 36. The cases of illness were not more numerous than usual, but many were of serious and protracted character, chiefly consumption and chronic bronchitis. Such cases constituted nearly one half of the list. Some had been incapacitated in like manner during previous winters, others had been sent from Gravesend, being manifestly unfit for further continuance at duty on board ship, but having some hope in returning spring to be able to resume work of a lighter kind in the docks. In the extraordinary mild and wet weather of January and February several cases of fever occurred, of no great intensity, and having an average duration of ten days, such as we more frequently meet with in damp summer or autumnal weather. There was one case of small-pox of a very mild type, as it almost invariably is in vaccinated persons. An obstinate case of intermittent fever, with dysentery, occurred in an out-door officer, who had previously suffered from these diseases in China.

Death and superannuation.

No death took place in the quarter from disease, but a young waterman was accidentally drowned while on duty. An outdoor officer of advanced age was superannuated for chronic rheumatism.

TABLE II.

SECOND QUARTER (London).

From 1st of April to 30th of June 1869.

Diseases.			Remained from last Quarter.	Admissions to Sick List.				Number of Days' Sickness.
				Out-door Officers.	Watermen.	Messengers, &c.	Total.	
General Diseases.	A.	Febricula	–	2	–	–	2	13
		Erysipelas	–	1	–	–	1	18
	B.	Rheumatism	1	2	2	1	5	74
		Gout	1	4	2	–	6	56
		Syphilis	–	1	–	–	1	58
		Phthisis	10	3	1	1	5	741

TABLE II.—*cont.*

Diseases.		Remained from last Quarter.	Admissions to Sick List.				Number of Days' Sickness.
			Out-door Officers.	Watermen.	Messengers, &c.	Total.	
LOCAL DISEASES:							
Diseases of the Nervous System.	Paralysis	1	–	–	1	1	99
	Epilepsy	–	1	–	–	1	6
	Delirium Tremens	–	1	–	–	1	14
	Hypochondriasis	1	–	–	–	–	14
	Insanity	–	1	–	–	1	52
	Headache	–	1	–	–	1	29
	Pleurodynia	–	2	–	–	2	14
	Sciatica	1	1	–	–	1	36
	Ophthalmia	1	–	–	–	–	14
Of the Circulation.	Diseases of Heart	1	1	–	–	1	127
	Palpitation	–	1	–	–	1	7
Of the Respiratory Organs.	Catarrh	1	2	1	–	3	33
	Bronchitis	5	–	–	–	–	163
	Hæmoptysis	–	–	–	1	1	11
Of the Digestive Organs.	Gastritis	1	–	–	–	–	70
	Dyspepsia	–	1	–	1	2	26
	Diarrhœa	–	3	–	1	4	31
	Dysentery	1	–	–	–	–	65
	Colic	–	2	1	1	4	36
	Congestion of Liver	–	1	–	–	1	5
	Disease of Liver	–	1	–	–	1	28
	Jaundice	–	1	–	–	1	11
Of the Urinary, &c. Organs.	Dysuria	–	–	1	–	1	4
	Stricture of Urethra	–	1	–	–	1	23
	Hæmaturia	–	1	–	–	1	25
	Albuminuria	–	1	–	–	1	79
	Orchitis	1	1	–	–	1	49
	Debility	–	1	–	–	1	7
Of the Skin and Cellular Tissue.	Inflammation	–	2	–	–	2	16
	Abscess	2	1	1	–	2	50
	Scabies	–	1	1	–	2	30
	Ulcer	2	3	–	–	3	82
	Whitlow	–	–	1	–	1	6
Injuries.	Scald	–	1	–	–	1	5
	Contusion	–	2	1	–	3	35
	Sprain	1	1	3	–	4	56
	Fracture	–	1	–	–	1	37
	Dislocation	–	–	1	–	1	27
		31	50	16	7	73	2,382

Meteorology of second quarter.

As in the previous quarter, the weather was unusually warm in the beginning, but was succeeded by untimely cold. The temperature of April was $3\frac{1}{2}^{\circ}$ above the average of that month, being $50\frac{1}{2}^{\circ}$, that of May being the same, $50\frac{1}{2}^{\circ}$, and of June $55\frac{1}{2}^{\circ}$, or 4° below the mean. In the latter days of June, the defect in temperature amounted to $6\frac{1}{2}^{\circ}$, and, notwithstanding a few very hot days, vegetation was thereby much retarded. The maximum temperatures observed in the three months were 79°, 70°, and 87°; the minimum 29°, 33°, and 35°. The rain-fall was $5\frac{1}{2}$ inches, slightly below the average. May was a moist month; April and June were comparatively dry. The temperature of the Thames water ranged from 57° to 50°.

The rate of mortality in London was 22 per 1,000.

Health of force

The season was healthy. No epidemic influence affected the force. The number of admissions to the list was considerably under the average, and few of them were of much importance or severity. The mean daily number of sick was 26, many serious cases remaining from the winter quarter. Among these the mortality was unusually great, although not unexpected, as they had all been long of a manifestly hopeless character, and no death had occurred in the previous five months. Six cases now terminated fatally,—two of consumption, two of organic disease of the heart, one of blood-poison, subsequent to paralysis, shown in the formation of large abscesses and glandular swellings in various parts of the body, and one mentioned last quarter of rapid consumption, following ague and dysentery of old standing, contracted abroad. All were out-door officers, and three of them had been sent from Gravesend as incapacitated by chronic and incurable disease. A young out-door officer who had been only four months in the service was drowned by accident when on duty on the river.

Deaths.

Superannuation.

Two out-door officers were superannuated, one for chronic bronchitis of three years standing, another for paralysis and mental imbecility, while a third, who had retired to Ireland, suffering from chronic phthisis for many months, was discharged with a gratuity, his period of service being too short to entitle him to superannuation.

TABLE III.

THIRD QUARTER (London).

From 1st of July to 30th of September 1869.

Diseases.			Remained from last Quarter.	Admissions to Sick List.				Number of Days' Sickness.
				Out-door Officers.	Watermen.	Messengers, &c.	Total.	
General Diseases.	A.	Febricula	–	1	–	–	1	10
	B.	Rheumatism	1	3	–	1	4	76
		Gout	1	–	2	–	2	37
		Syphilis	–	1	–	–	1	34
		Phthisis	5	1	–	1	2	319
LOCAL DISEASES:								
Diseases of the Nervous System.		Paralysis	1	–	–	–	–	92
		Vertigo	–	3	–	–	3	51
		Delirium Tremens	–	2	–	–	2	11
		Insanity	1	1	–	–	1	157
		Neuralgia	–	4	–	–	4	37
		Toothache	–	–	1	–	1	6
		Sciatica	–	–	–	1	1	20
		Iritis	–	1	–	–	1	67
Of the Respiratory Organs.		Catarrh	1	5	–	2	7	60
		Bronchitis	–	1	–	–	1	24
		Pneumonia	–	2	–	–	2	24
Of the Digestive Organs.		Gumboil	–	3	–	–	3	17
		Quinsy	–	2	1	–	3	37
		Dyspepsia	–	3	1	1	5	44
		Gastritis	–	1	–	–	1	40
		Diarrhœa	–	14	2	3	19	218
		Tape Worm	–	–	1	–	1	4
		Prolapsus Ani	–	1	–	–	1	16
		Disease of Liver	2	–	–	–	–	35
		Abdominal Tumour	–	1	–	–	1	50
Of the Urinary &c., Organs.		Stricture of Urethra	1	–	–	–	–	18
		Orchitis	1	2	–	–	2	63
		Debility	–	1	1	–	2	41
		Periostitis	–	1	–	–	1	13
Of the Skin and Cellular Tissue.		Abscess	–	3	–	–	3	40
		Eczema	–	1	–	–	1	19
		Urticaria	–	2	–	–	2	14
		Boil	–	–	2	–	2	12
		Ulcer	1	–	–	–	–	25
Injuries.		Contusion	–	1	2	–	3	15
		Sprain	–	5	1	–	6	54
		Wound	–	3	–	–	3	53
		Fracture	1	1	–	–	1	36
		Shock and Submersion	–	–	1	–	1	12
			16	70	15	9	94	1,901

The extremes of temperature observed in the quarter were 91° and 39°. The mean temperature was 61½°, being 1½° in excess of the average. July was hot and

Meteorology of third quarter.

very dry. August cool, but also dry, and the barometer was very high during these months. September was characterised by warm humid weather, a very low barometer, and violent south-westerly gales. The rainfall of the quarter amounted to five inches, upwards of three occurring in September. The temperature of the River Thames ranged from 64° to 58°.

The mortality of the metropolis was rated at 24½ per 1,000.

Health of the force.

The health of the force was satisfactory, the daily number sick being 20, and the number of admissions considerably under the average of the summer quarter, while none of the new cases were of great severity or importance. As is usual at this season, affections of the bowels formed the most numerous class of illness, but both in number and severity were below the mean,* being for the most part mild and tractable, and showing only in one instance a choleraic tendency.

Deaths and superannuation.

Six deaths occurred in the quarter, in every case the result of chronic disease, by which they had been for many months incapacitated for duty. Three out-door officers and a waterman succumbed to pulmonary consumption; an out-door officer died of organic disease of the liver and dropsy; and another, also advanced in life, of chronic brain disease, the fatal issue being accelerated by a conjoint attack of diarrhœa and delirium tremens. An out-door officer was superannuated for consumption, by which he had been almost entirely disabled from duty for three years.

TABLE IV.

FOURTH QUARTER (London).

From 1st of October to 31st of December 1869.

Diseases.			Remained from last Quarter.	Admissions to Sick List.				Number of Days' Sickness.
				Out-door Officers.	Watermen.	Messengers, &c.	Total.	
General Diseases.	A.	Scarlet Fever	–	1	–	–	1	51
		Relapsing „ -	–	1	–	–	1	7
		Typhoid „ -	–	1	–	–	1	38
		Influenza -	–	6	6	–	12	106
	B.	Rheumatism -	–	5	1	–	6	82
		Gout -	–	1	1	–	2	18
		Syphilis -	–	–	1	–	1	14
		Phthisis -	1	1	1	1	3	207

* The average annual number of such cases in 12 summers has been 39. In the last three years, 16, 20, and 19 respectively, considerably less than the mean.

TABLE IV.—*cont.*

Diseases.		Remained from last Quarter.	Admissions to Sick List.				Number of Days' Sickness.
			Out-door Officers.	Watermen.	Messengers, &c.	Total.	
LOCAL DISEASES:							
Of the Nervous System.	Paralysis	2	–	–	–	–	162
	Vertigo	–	1	–	–	1	27
	Delirium Tremens	–	1	1	–	2	54
	Insanity	1	–	–	–	–	17
	Neuralgia	–	–	1	–	1	31
	Palpitation	–	2	–	–	2	36
Diseases of Respiration.	Catarrh	1	15	6	1	22	195
	Bronchitis	–	4	2	1	7	138
Of the Digestive Organs.	Gumboil	–	1	–	–	1	5
	Quinsy	–	3	1	–	4	58
	Gastritis	1	–	–	–	–	38
	Dyspepsia	–	4	–	–	4	46
	Diarrhœa	2	2	–	–	2	22
	Dysentery	–	1	–	–	1	20
	Colic	–	2	–	–	2	9
	Hæmorrhoids	–	1	–	–	1	10
	Tape Worm	–	–	1	–	1	7
	Abdominal Tumour	1	–	–	–	–	61
Of the Urinary, &c. Organs.	Stricture of Urethra	–	1	1	–	2	24
	Bubo	–	1	–	–	1	61
	Orchitis	–	3	–	–	3	64
	Debility	2	1	–	–	1	163
Of the Skin and Cellular Tissue.	Inflammation	–	1	1	–	2	9
	Abscess	–	5	–	–	5	54
	Boil	–	2	–	–	2	24
	Ulcer	–	1	–	–	1	9
Accidents	Contusion	–	3	3	–	6	89
	Sprain	1	–	1	–	1	31
	Wound	–	3	1	1	5	65
	Fracture	1	1	–	–	1	114
		13	75	29	4	108	2,160

Meteorology of fourth quarter.

The weather of the autumnal quarter was remarkable for its alternations of high and low temperature. The first half of October was warm, nearly 4° in excess of the average temperature, followed by a cold period, which, alternating with brief intervals of unusual warmth, continued till the end of the year. The extremes observed were 74° and 21°. The means of the three months were respectively 49°, 43°, and 38°, all below the average, the

defect on the whole quarter being $1\frac{1}{2}°$. Rain fell to the amount of seven inches. The oscillations of the barometer were great and rapid, especially in December, when the range of readings was as much as 1·6 inches. Heavy gales from S.W. were frequent, and on one day, November 21st, the mercury fell more than an inch. Thunderstorms occurred often in several parts of the country; one in London on October 1st. The temperature of the Thames ranged from 53° to 38°. The mortality of London was at the annual rate of $26\frac{1}{2}$ per 1,000.

Health of the force.

In point of health the quarter was an average one, the number of cases admitted being the mean of the like period in the previous eight years; and the mean daily number on the list was 23. Cases of catarrh and sore throat were prevalent, in some instances attended with great muscular debility and protracted convalescence, thereby falling under the head of influenza, and were due, in some measure probably, to the singular vicissitudes of temperature and atmospheric pressure and electricity. Three deaths occurred from disease, all in out-door officers; one from relapsing fever, complicated with pulmonary congestion, proving suddenly fatal on the eighth day of illness; another from paralysis conjoined with insanity, a hopeless form of brain disease of some months standing; a third from consumption, attended with profuse hæmorrhage from the lung. Another officer died in hospital from the effects of a self-inflicted wound of the throat.

Deaths and superannuation.

No superannuation has to be recorded.

Health of the port, including Gravesend.

The preceding tables comprise those officers who reside in London, and, with the exception of a slight alteration in the grouping of diseases, are a continuation of the returns of the last seven years. The following table includes the medical statistics of the Gravesend division of the force also, so as to give a complete view of the medical statistics of the whole of the Customs force in the Port of London during the year. The details are shown with as much accuracy, it is believed, as the subject will admit of, and to facilitate comparison with former years two supplementary columns are devoted to the enumeration of the cases in each great class of diseases, and of the time thereby lost to the service.

Table V.

MARY of the preceding Tables and general View of the Sick List of the Customs Force, both in London and at Gravesend, including the whole Year 1869.

Diseases.	Cases remaining from last Year.	Admissions in Year.				Total No. of Cases.	Total No. of Days' Sickness.	No. of Cases in each Class.	Days' Sickness in each Class.
		London.		Gravesend.					
		No. of Cases.	No. of Days' Sickness.	No. of Cases.	No. of Days' Sickness.				
AL DISEASES:									
Small-pox	–	1	32	–	–	1	32		
Scarlet Fever	–	1	51	–	–	1	51		
Enteric or Typhoid Fever.	1	1	107	1	90	2	197		
Relapsing Fever	–	1	7	–	–	1	7		
Febricula	–	17	182	12	80	29	262		
Ague	–	1	28	2	22	3	50		
Influenza	–	12	106	–	–	12	106		
Erysipelas	–	1	18	1	18	2	36		
								51	741
Rheumatism	5	23	513	21	301	44	814		
Gout	–	14	148	5	10	19	249		
Syphilis	1	4	134	3	70	7	204		
Phthisis	6	15	1,948	–	–	15	1,948		
								85	3,215
L DISEASES:									
Paralysis	1	1	443	–	–	1	443		
Epilepsy	–	1	6	–	–	1	6		
Vertigo	–	4	78	–	–	4	78		
Neuralgia	–	10	135	4	35	14	170		
Headache	–	1	29	12	50	13	79		
Pleurodynia	1	3	31	5	65	8	96		
Lumbago	–	1	7	9	112	10	119		
Sciatica	–	3	99	3	17	6	116		
Delirium Tremens	–	5	79	–	–	5	79		
Tremor	–	–	–	3	8	3	8		
Hypochondriasis	–	2	100	1	26	3	126		
Insanity	–	2	226	–	–	2	226		
								70	1,546
Disease of Heart	1	2	167	2	29	4	196		
Palpitation	–	3	43	–	–	3	43		
Varicose Veins	–	1	21	–	–	1	21		
								8	260
Ophthalmia	–	2	55	1	3	3	58		
Iritis	–	1	67	3	69	4	136		
								7	194
Catarrh	1	45	401	96	510	141	911		
Bronchitis	3	22	954	15	333	37	1,287		
Pneumonia	–	4	96	–	–	4	96		
Hæmoptysis	–	1	11	6	109	7	120		
								189	2,414
Stomatitis	–	–	–	1	6	1	6		
Gumboil	–	5	28	–	–	5	28		
Sore Throat	2	5	46	4	30	9	76		
Quinsy	2	7	130	7	70	14	200		
Gastritis	1	1	127	–	–	1	127		
Dyspepsia	–	15	246	21	150	36	376		
Gastrodynia	–	–	–	7	39	7	39		

TABLE V.—*cont.*

SUMMARY of the preceding Tables and general View of the Sick List of the Custom Force, both in London and at Gravesend, including the whole Year 1869—*cont.*

DISEASES.		Cases remaining from last Year.	Admissions in Year.				Total No. of Cases.	Total No. of Days' Sickness.	No. of Cases in each Class.	Da Si nes ea Cl
			London.		Gravesend.					
			No. of Cases.	No. of Days' Sickness.	No. of Cases.	No. of Days' Sickness.				
GENERAL DISEASES—*cont.*:										
Of the Digestive Organs—*cont.*	Dysentery	–	2	99	1	16	3	115		
	Hernia	–	–	–	1	3	1	3		
	Tape Worm	–	2	11	–	–	2	11		
	Diarrhœa	–	25	275	30	147	55	422		
	Colic	–	6	45	4	29	10	74		
	Constipation	–	1	5	3	15	4	20		
	Hæmorrhoids	–	1	10	3	27	4	37		
	Prolapsus Ani	–	1	16	–	–	1	16		
	Congestion of Liver	–	2	13	13	101	15	114		
	Disease of Liver	–	1	63	1	22	2	85		
	Jaundice	1	1	49	–	–	1	49		
	Abdominal Tumour	–	1	111	–	–	1	111		
Of Urinary, &c. Organs.	Albuminuria	–	1	79	–	–	1	79	172	1,9
	Hæmaturia	–	1	25	–	–	1	25		
	Stricture of Urethra	–	4	69	3	34	7	103		
	Orchitis	–	9	214	3	37	12	251		
	Bubo	–	1	61	1	18	2	79		
Of Bone.	Periostitis	–	1	13	–	–	1	13	23	
Of Skin and Cellular Tissue.	Inflammation	–	–	–	6	59	6	59	1	
	Abscess	–	14	218	4	58	18	276		
	Tumour	–	1	8	–	–	1	8		
	Urticaria	–	2	14	1	6	3	20		
	Eczema	–	1	19	–	–	1	19		
	Scabies	–	2	30	4	30	6	60		
	Eruption	–	–	–	6	28	6	28		
	Ulcer	1	6	259	2	41	8	300		
	Boil	–	11	100	4	30	15	130		
	Whitlow	–	1	6	2	11	3	17		
	Debility	–	5	333	–	–	5	333	67	
	Mussel poison	–	1	5	–	–	1	5	5	
Accidental Injuries.	Scald	–	2	41	1	6	3	47	1	
	Contusion	1	15	209	13	165	28	374		
	Wound	1	10	143	6	90	16	233		
	Sprain	–	12	136	11	164	23	300		
	Dislocation	–	1	27	–	–	1	27		
	Fracture	–	4	235	3	70	7	305		
	Shock and Submersion from Explosion.	–	1	12	–	–	1	12	79	1,
		29	387	9,852	371	3,530	758	13,382		

From this table it will be seen that although the mber of cases entered on the list at Gravesend is arly as great as in London, and is proportionally gher, yet that as a rule they are of a far less serious d protracted character. The duties of the Gravesend icers, being on board ship, are necessarily of such a ture that only the younger and more vigorous men n be employed on them. Being almost always away m home, the officers in charge of vessels "from foreign" ve more continuous and harassing duty, and have to dergo considerable discomfort and occasionally priva- n in sleeping accommodation, diet, &c. It is therefore cessary to place them on the list for comparatively ght ailments, and when the case is of a chronic and nost hopeless character, incapacitating the officer for but the lightest possible duty, he is generally trans- red to London, where among the very few easy stations the docks or elsewhere some work may be provided him. To many this is a great boon, enabling them protract for some time their connexion with the service d to procure increased comfort during their final ness. A considerable proportion of the mortality and perannuation of the year has been derived from cases this kind sent from Gravesend in the past or former ars. The difference in the character of the two divi- ns of the department may be indicated numerically, us :— The Gravesend division compared with the London division.

	London.	Gravesend.
Mean daily number sick - -	27	10
Per cent. on strength - -	3·3	4·1
Ratio of cases on strength - -	48	155
Mean duration of each case -	25 days	9·5 days
Loss of time through sickness per man - - - -	12 „	15 „

The health of the force in both places has been on the hole satisfactory, inasmuch as no serious epidemic fected it, and the mortality, although exceptionably gh, was almost entirely caused by maladies of long uration and incurable character, in men mostly advanced life, and who had been incapacitated for all active duty r months or even years previously. The mean age of ose who died (excluding three accidental or violent eaths) was 45, and of those who were superannuated om disease 46 years. As usual, pulmonary consumption Medical character of the year.

was the chief cause of mortality, being fatal in eigh cases, organic disease of the heart in two cases, of th brain in two cases, and of the liver in one case.

Consumption and chest complaints.

In last year's report reference was made to consump tion as the most important disease in the force, as well a in the population at large, causing far more disability and death than any other. In this year it caused one fifth of the whole amount of sickness, and more than hal of the mortality. Next to it came bronchitis and catarrh constituting another fifth of the entire sickness, but with out any fatal result, although the former is the malady which chiefly affects the older officers and frequently in capacitates them for the greater part of the winter.

Rheumatic diseases; their prevalence and importance.

To those succeed in prevalence rheumatism and gout which caused more than a tenth of the sickness in thi body of men. These diseases attract comparatively littl attention in the sanitary statistics of the country, as the are very seldom directly fatal. But, with the exceptio of the respiratory affections, which are the bane of ou climate, no class of maladies causes so much sufferin among all ranks of the community, or more protracte disability to labour, and consequent public loss. As th health statistics of the Customs officers in London ma be considered as a tolerably fair exponent of the sanitar condition of the middle-aged middle-class male popu lation of the metropolis, and even of the country at larg a statement of the extent of these diseases in the la seven years may be not devoid of interest.

Rheumatism in last seven years.

Years.	Cases.	Days' Sickness.	Per cent. on Total Sickness. No.	Per cent. Total Sickness Time.
In 1863	122	1,516	14	14
1864	139	2,091	13	15
1865	102	1,557	14	14
1866	93	1,437	12	12
1867	104	2,032	12	14
1868	124	2,217	14	15
1869	87	1,394	11	11

The mean annual number of cases for the period was 0, and of days' sickness 1,749, giving a per-centage of on the entire number of cases admitted to the sick t, and also of 13 on the time lost to the service by ness of every kind. In some years these diseases have en much more prevalent than in others; in 1864 and 68 being much above the mean, and in 1866 and 1869 far below it. Last year was especially free from the idemic proclivity which sometimes characterizes this lady, while in the year immediately preceding, par- ularly in the autumnal quarter, it affected the force th extraordinary severity. In the London division, eumatism and the cognate diseases caused in 1868 the ge proportion of 16 per cent. on the whole time lost sickness, whereas in 1869 not more than 8 per nt. was due to them. The influence of damp variable eather in exciting rheumatism is well ascertained, and e protracted exposure and strong muscular exertion inci- nt to some of the Customs duties cannot fail to contribute its production in such officers as are employed on the ter-guard. There is often, unquestionably, a here- tary or constitutional tendency to this disease, as well to gout. But other circumstances, as yet imperfectly own, bearing on this and some other rarely fatal, but t less distressing and important maladies, may probably brought to light, were some attempt made to register e sickness as well as the mortality of the kingdom. r such returns ample and easily available material ists in the records of various public institutions, and ore especially of the poor law service.

Fluctuation in prevalence of rheumatism.

its causes, known and unknown.

In the Customs' force, notwithstanding the extent and verity of the disease, no death has been directly attri- table to it during the last 13 years. Superannuations om this cause have recently averaged one a year. etween 1856 and 1862 they averaged five a year. Since ne former year 37 officers have been discharged on perannuation on account of rheumatism, and 3 for out, nearly all well advanced in years, and in some mplicated, as is not uncommon, with chronic bronchitis. f this number 30 survive at the present time.*

Mortality and superannuation from rheumatism.

Organic disease of the heart is next to consumption ne most fatal malady which affects this body of men. 6 deaths have occurred in the last 13 years, 2 in 1869. f the earlier deaths exact details are wanting, but of

Disease of the heart.

* Of superannuations in the last 13 years from other diseases, 56 in number, there e at present only 26 survivors.

the 9 deaths which have taken place in the last eight years, under my observation, only 4 had a rheumatic origin, or could be distinctly traced to severe or repeated attacks, mostly many years before, of rheumatic disease.

Prevalent diseases of other organs,

Next to the great groups of respiratory and rheumatic diseases come disorders of the stomach and bowels. The cases, although numerous, occupy less time under treatment, 55 cases of diarrhœa giving 422 days sickness, and 36 of dyspepsia 376 days sickness. The majority of these affections occur in the Gravesend division. Diseases of the brain and nervous system do not yield a large proportion of cases, but some, as of paralysis and insanity, were many months on the list, and two terminated fatally. Accidents of various kinds form about 11 per cent. of the number disabled and time lost in the year. Some were of considerable severity, and include seven fractures, one dislocation, and a case of severe concussion and submersion caused by the fatal explosion of a steam tug on 11th of August in the river. Two officers met their death by accidental drowning in the river while on duty, and one, while on leave, in a fit of delirium committed suicide.

and accidents.

No change has occurred in the routine duties or organization of the force to call for any additional remarks in relation to their health to those made in former reports.

Number of patients visited at home.

The daily attendance of sick in London has averaged 25, while the visits paid to those who were incapacitated from leaving their homes have been 1,898 in number chiefly at two to four miles distance, in the rapidly extending suburbs of the north-eastern and south-eastern districts, which are now, however, somewhat more easy of access through increased facilities of locomotion.

TABLE VI.

DEATHS IN 1869.

Name.	Rank.	Age.	Length of Service.	Date.	Cause of Death.
			Yr. Mo.		
H. C. Smith -	Waterman -	27	1 0	Jan. 7	Drowned by a cident.
G. E. Rawlinson -	Out-door officer	42	13 0	Apr. 22	Pyæmia a sloughing scess.

TABLE VI.—*cont.*

Name.	Rank.	Age.	Length of Service.	Date.	Cause of Death.
			Yr. Mo.		
A. J. Wilson -	Out-door officer	21	0 4	May 8	Drowned by accident.
C. Atteridge -	Do.	43	15 0	„ 8	Consumption.
G. A. Riboldi -	Do.	46	23 0	„ 25	Disease of heart, asthma, and dropsy.
W. Neylan - -	Do.	26	2 9	June 17	Consumption.
W. H. F. Johnstone	Do.	26	2 4	„ 28	Dysentery and consumption (in Ireland).
H. Sloan - -	Do.	59	31 6	„ 29	Disease of heart and asthma.
P. Burton - -	Waterman -	33	8 10	July 17	Consumption.
W. Shillan -	Out-door officer	56	28 2	„ 27	Disease of brain.
T. Fleming -	Do.	54	28 7	Aug. 1	Disease of liver, and dropsy.
J. Johnstone -	Do.	33	10 1	Sept. 4	Consumption (in Ireland).
T. Fleetwood -	Do.	38	14 6	„ 21	Consumption (in Cheshire).
J. Gregg - -	Do.	56	31 9	„ 25	Consumption and pulmonary hæmorrhage.
C. Jones - -	Do.	39	15 6	Oct. 9	Suicide.
B. Mackie - -	Do.	41	15 11	Nov. 12	Fever and pneumonia.
S. Furneaux -	Do.	50	25 6	Dec. 10	Paralysis and insanity.
P. Carlin - -	Do.	49	24 2	„ 28	Consumption, pulmonary hæmorrhage, and hydrothorax.

TABLE VII.

SUPERANNUATIONS IN 1869.

Name.	Rank.	Age.	Length of Service.	Date.	Cause of Superannuation.
			Yr. Mo.		
P. D. Smith -	Out-door officer	58	32 0	Feb. 17	Chronic rheumatism.
W. M'Qualter -	Do.	47	23 3	Apr. 29	Chronic bronchitis.
G. F. Brooks -	Do.	42	15 0	May 18	Paralysis.
R. Hamilton -	Do.	37	15 3	Aug. 28	Consumption.

General results.

The general results of the preceding tables are these: The mean daily number on the sick list has been 36 or 3·3 per cent. The ratio of admissions on strength has been 72 per cent. The mean duration of each case has been 17 days. The time lost to the service through disease or accident has been 12·7 days per man. The deaths, including three from accident or violence, were at the rate of 1·7 per cent.; from disease alone 1·4 per cent. Superannuations were at the rate of 0·4 per cent. These numbers exhibit a favourable comparison with the year immediately preceding, with exception of the deaths, which for reasons explained at page 127, are slightly above the average.

WALTER DICKSON, M.D.

April 1870.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

1870
XX
[118]

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TO THE

REPORTS OF THE COMMISSIONERS OF HER MAJESTY'S CUSTOMS

ON

THE CUSTOMS,

FROM

1857 TO 1869.

Presented to both Houses of Parliament by Command of Her Majesty.
1870.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY HARRISON & SONS, ST. MARTIN'S LANE,
PRINTERS IN ORDINARY TO HER MAJESTY.

1870.

[C. 118.] *Price* 3½*d.*

PREFACE.

In the following Index will be found all subjects adverted to by the Commissioners of Customs in their several yearly Reports to the Lords Commissioners of Her Majesty's Treasury, from 1857 to 1869 inclusive; and in the columns headed "Date of Report" and "Page" are given the references to the several subjects.

The Reports refer to transactions which occurred in the year preceding their issue, but in the first Report issued in 1857, in addition to the transactions of the preceding year, is given an Historical Sketch of the Customs from early times.

In compiling the "Analysis" the usual Alphabetical system has been adopted, but under the Alphabetical Headings in the Index it has been found more convenient, with a few exceptions, to classify subjects in the order of date.

A List of Articles which have been subject to any alteration of Duty, &c., and the nature of the change, will be found alphabetically arranged under the heading "Tariff."

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Almond Paste.. .. .. .. Reduced	1865	55
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Bichromate of Potash	Free	1857	40
Books	Reduced	1861	58
——	Free	1862	45
Boots and Shoes, *see* Leather	„	1861	53
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—— &c. (*see* Hats)	Free	1861	51 & 52
Boxes of Brass	„	1861	60
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Brass, Manufactures of	„	1861	50
Brocade of Gold or Silver	„	1861	50
Bronze, Manufactures of	„	1861	50
Butter, from Canada	Reduced	1860	44
——	Free	1861	60
C.			
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Cane Juice	Reduced	1865	55
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Candles	Free	1861	60
Capers..	„	1861	60
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Coffee	Reduced	1858	8
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——	„	1865	55
Confectionery	„	1858	8
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Corks	Free	1861	50
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Coral Negligees	„	1861	60
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Cotton, Manufactures of	Free	1861	51
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Dates	„	1861	60
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Fruit, Raw	„	1861	51
—— Preserved in Sugar (*see* Succades)	Reduced	1865	55
Furniture	Increased	1861	66
——	Free	1867	75
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Ginger	Free	1861	61
——, Preserved	Reduced	1858	8
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Glass, Window	Free	1858	8
—— Cut	„	1861	61
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Plums preserved in Sugar	,,	1858	8
——, do.	,,	1865	55
Pomatum	Free	1861	62
Powder, Hair or Perfumed	Reduced	1861	63
Preserved Milk	Free	1860	44
Prints and Drawings..	Reduced	1861	58
——	Free	1862	45
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Quinces	,,	1861	55
Quinine	,,	1861	55

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Stearine	,,	1861	63
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——, Unmanufactured, Isle of Man	Increased	1867	75
——, Manufactured, do.	Reduced	1868	83
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Turnery	,,	1861	57
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——, do.	Altered	1868	83
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REPORT

OF THE

COMMISSIONERS OF INLAND REVENUE

ON

THE DUTIES UNDER THEIR MANAGEMENT,

For the Years 1856 to 1869 inclusive;

WITH

SOME RETROSPECTIVE HISTORY,

AND

COMPLETE TABLES OF ACCOUNTS OF THE DUTIES FROM THEIR FIRST IMPOSITION.

Vol. I.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

[C. 82.] *Price 2s.*

BIBL. LONDIN. UNIV.

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THIRTEENTH REPORT.

TO THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

May it please your Lordships,

Reasons for making a consolidation of our Reports down to the present time.

Our first report, in the year 1857, contained much information, not readily accessible elsewhere, respecting the history of the various taxes which are under the management of this Department, and we have found that there is some demand for copies of that report, not only from persons in office but from others engaged in statistical inquiries and compilations. The volume is now out of print, and it has therefore occurred to us to issue a new and revised edition, comprising all that is worth preserving of our succeeding annual reports down to the present time.

The task has proved much heavier than we had anticipated. The quantity of new matter which we have found it necessary to supply is very considerable, and we have thus been led on by degrees to re-write the whole of our twelve previous reports.

It has been our aim to produce a book of reference rather than anything in the nature of an essay or review; and to furnish facts from which others may draw inferences, rather than to offer our own opinions upon the subjects of which we have treated. It must not be supposed when no reflections are made that no reflections occur to us.

In order to make the volume complete for the purposes of those who are imperfectly acquainted with our system of taxation, we have given a full account of the mode in which each duty is levied, and of the officers by whom the assessment and collection is effected.

Separate volume of Tables.

In a separate volume are Tables containing the most accurate accounts we have been able to furnish of the produce of each duty, year by year, from its first imposition to the present time.

Before entering on the past we must briefly notice the present.

The financial year 1869–70.

The financial year in which we are writing (1869–70) will be memorable in the history of this Department. The reform we have so long advocated in the mode of collecting the assessed taxes has at length been effected, and effected more thoroughly and more satisfactorily than we had ever previously ventured to expect.

Reform in the assessment and collection of taxes.

It will be in your Lordships' recollection that we have been for many years urging the abolition of the system of collection and assessment of a branch of our revenue, through persons unconnected with the Executive Government. We pointed out that they were for the most part utterly indifferent to the interests of the Exchequer; that they had even been sometimes openly opposed to those interests, and engaged in doing their best to thwart the intentions of the Legislature; that they were, many of them, illiterate, many corrupt; that for the purpose of instructing them in their duties, and restraining them from doing wrong, both to the Crown and the subject, it was necessary for the Government to maintain another large staff of officers to go over the same ground, and that after all that precaution and expense there remained an amount of evasion of taxes which could scarcely be accounted for by mere carelessness or ignorance.

Attempted partially in 1864.

But the influence of those interested pecuniarily in maintaining the system was too powerful for any but a very strong government. An attempt made in 1864 to vest in government officers the collection alone, was foiled at the last moment.

Success of the dog licences.

It cannot be doubted that the acceptance of the present measure is greatly owing to the success of the Dog licences. When we were able to show that by a mere change of machinery we brought into charge a million dogs instead of four hundred thousand, we were furnished with an argument which was quite irresistible.

Budget for 1869–70, 8th April 1869.

The proposals in the budget of 1869–70 relative to this department were the following :—

1. The reduction of the Income Tax from 6*d.* in the pound to 5*d.*
2. The reduction and simplification of many of the rates of Assessed Taxes, and the collection of them by means of licences to be taken out as soon as the liability to the tax should be incurred ; the licences being in force from the 1st of January to the 31st of December :
3. The collection of the Income Tax under Schedules A, B, and D, and also under Schedule E, (except public offices,) and of the Land tax and Inhabited House duty, in one sum, in the last quarter of the financial year, *i.e.*, between 1st of January and 1st of April :
4. The repeal of the taxes on Locomotion, viz^{t}. Stage Carriage duty, Hackney Carriage duty, Post Horse duty :
5. The repeal of the Fire Insurance duty :
6. The repeal of the duty on Licences to sell Tea.

Alterations in the rates of assessed taxes.

The chief alterations in the rates of Assessed Taxes were—

The reduction of the duty on Servants from 1*l.* 1*s.* to 15*s.* (the lower rate of 10*s.* 6*d.* on servants under 18 years of age being abolished).

The reduction of the different rates on Carriages, (varying according to the number of horses used, &c.), to two—viz. 2*l.* 2*s.* on 4 wheeled carriages and 15*s.* on 2 wheeled carriages.

In order not to press too severely on pony carriages, (formerly chargeable at a lower rate when drawn by a pony under a certain height, and when having wheels of certain dimensions,) 4 wheeled carriages weighing less than 4 cwt. were made chargeable with the same rate as 2 wheeled carriages.

The reduction of the duty on Horses from 1*l.* 1*s.* to 10*s.* 6*d.*

The alteration of the mode of charging Armorial Bearings. The duty for using Armorial Bearings is now 1*l.* 1*s.*, but if they are painted, marked, or affixed on a carriage the duty is 2*l.* 2*s.*

The law previously was, that when a person using Armorial Bearings was also chargeable for a 4 wheeled carriage drawn by 2 horses, he should pay 2*l.* 12*s.* 9*d.*, but if not *so* chargeable only 13*s.* 2*d.*

The reduction of the Horse Dealer's licence to a uniform rate of 12*l.* 10*s.* instead of duties varying according to locality.

The abolition of the duty on Hair powder, yielding about 900*l.*

Estimate of the changes in the Inland Revenue :

The amount of the duties on locomotion to be repealed was taken by the Chancellor of the Exchequer at 293,000*l.*, viz^{t}., Post Horses 135,000*l.*, Stage Carriages 47,000*l.*, Hackney Carriages 111,000*l.* The Assessed Taxes he stated as producing 1,167,000*l.* The total Revenue, therefore, from the above duties was 1,460,000*l.*

He estimated at 1,113,000*l.* the Licence Duties which he proposed to substitute. Thus the permanent Reduction in taxation under these heads would be 347,000*l.*

To this would be added the amount of the Fire Insurance duty, 1,000,000*l.*, and the Tea Licences, 73,000*l.*

As to the income of the current financial year, he reckoned that by the new arrangements for collection he would receive 1,800,000*l.* of Income Tax, and 950,000*l.* of House Duty and Land Tax, beyond the amounts otherwise payable within the quarter ending in April 1870. From the new Establishment licences he expected 600,000*l.* within that period. The sum of these gains would be 3,350,000*l.* and of the effect upon the income of the year 1869–70.

On the other hand, the loss by Fire Insurance duty within the year would be 500,000*l.* and by repeal of Tea Licences 73,000*l.*, the balance being 3,277,000*l.*

In the course of the year the Chancellor of the Exchequer made an alteration in the warehousing laws, destined, as we think, to confer no less benefit upon the Revenue than upon the consumers of imported goods. We refer to the permission now given to bond foreign wines and spirits in Excise warehouses, that is to say, in warehouses at inland towns. Inland Bonding. 32 & 33 Vict. c. 103.

The following is an account of our Revenue for the last complete financial year : Comparative state of revenue in 1868 and 1869.

General Statement of Inland Revenue.

Years ended 31st March 1868 and 1869.

	Years ended 31st March		Increase.	Decrease.
	1868	1869		
	£	£	£	£
Excise - - -	20,173,288	20,450,386	277,098	—
Stamps - - -	9,461,010	9,227,906	—	233,104
Taxes - - -	3,450,318	3,484,166	33,848	—
Income Tax - -	6,184,166	8,623,507	2,439,341	—
Total Inland Revenue -	39,268,782	41,785,965	2,750,287	233,104
	Net Increase £2,517,183			

The causes of the principal variations from the preceding year will be explained in the subsequent pages of this volume.

In the Excise the increase is chiefly due to Malt.

In Stamps the decrease is caused by falling off in Probate, Legacy, and Succession duty, and by reduction of Marine Insurance duty.

In Income Tax the increase is owing to additional rate of duty.

We have the honour to be,

Your Lordships' most obedient humble Servants,

W. H. Stephenson.
C. J. Herries.
Alfred Montgomery.
Henry Roberts.
Alex. Duff Gordon.

Inland Revenue Office,
February 1870.

EXCISE.

GENERAL VIEW OF THE EXCISE SURVEYING DEPARTMENT.*

Excise Establishment of Surveying Officers.

"The Excise duties of Inland Revenue are charged and collected by a number of commissioned Officers, who form what is called the Excise Surveying Establishment. For the convenience of business each part of the United Kingdom is ivided into several large sections, technically named Collections. A Collection is made to consist, as far as possible, of a certain number of whole parishes or townships, and is proportioned to the number of traders in different localities or the magnitude of their operations. Usually a Collection takes its title from the name of some large city or town prescribed as the residence of the principal Officer.

"Each collection is presided over by a Collector, an Officer who holds the highest local rank in the Surveying department.

"Collections are sub-divided into Districts, and these again into Divisions (or footwalks) and Rides.

"The Officer in charge of a District is called a Supervisor, and is next in rank below a Collector. The fixed Surveying Officers are of two classes.—1. Division officers; 2. Ride officers.

"In Scotland the remote and thinly-peopled parts of the country, where but few duties accrue, are laid out in Preventive Districts, instead of Collections. A Supervisor has charge of each of these Preventive Districts, and acts in the capacity both of a check Officer and a Receiver of duties. He has under him, in addition to the ordinary surveying officers, a number of Preventive Officers and Preventive men, whose special business it is to aid in suppressing the illicit manufacture of malt and spirits.

"In Ireland, since the abolition of the Revenue police force, the same object is effected by the co-operation of the Constabulary with the Officers of Excise.

"According to the latest arrangement,—

	Collections.	Districts.	Preventive Districts.	Divisions.	Rides.
England with Wales is divided into	64	281	..	905	762
Scotland..... „	13	63	9	313	85
Ireland ..... „	14	53	..	144	172
Total.....	91	397	9	1362	1019

"The distinctive character of the Surveying branch of the Excise establishment is, that all its superior Officers are selected from the lower ranks, on the principle of competition. The appointment of new officers is invariably to the lowest grade in the service; and the nominations are now made by the Lords of the Treasury.

"The age at which a person is admissible is from nineteen to twenty-five. It is required that he be unmarried and without family, and of respectable character, and that he be healthy and active, without any bodily infirmity, and not incumbered with debts; that he shall understand arithmetic, so as to work out sums in the rules of addition, subtraction, multiplication, and division; that he shall possess a good knowledge of vulgar and decimal fractions, and be able to write a good hand, and correctly and fluently from dictation.

"When a person has obtained a nomination, if he reside in London, or within forty miles of it, he has to attend before the Civil Service Commissioners to have his qualifications examined; but if he reside at a greater distance than forty miles from London, examination papers, prepared by the Civil Service Commissioners, and contained in a sealed envelope, are forwarded to the Collector, in the presence of whom and his Clerk the examination is conducted. The seal on the envelope containing the papers is not broken until the candidate attends for examination. When the examination is completed the papers and answers are transmitted to the Civil Service Commissioners for their approval. If the candidate's performances prove satisfactory, the Board, on receipt of a certificate from the Civil Service Commissioners to that effect, issue an order directing him to be placed for instructions under an approved Surveying Officer, where he remains for six weeks, or longer if necessary, to enable the Supervisor, in conjunction with the Officer, to certify 'that he is qualified to survey maltsters and distillers, and that he 'can cast gauges both by pen and rule; that he has surveyed for six weeks, and duly entered 'his surveys in books prepared by him for that purpose, from which he has made true vouchers

* The principal part of this statement is taken from Loftus's Inland Revenue Officer's Manual (by W. H. Johnston, Surveying General Examiner: London, Loftus, 146, Oxford Street, 1865), and the Excise Officer's Manual (by James Bell, Surveying General Examiner: London, Maxwell, Bell Yard, Lincoln's Inn, 1865). These works, from which we have borrowed some useful statements, are highly creditable to their authors, and to the department to which they belong.

'and abstracts; and that he is well qualified in every respect for a Surveying Officer of Inland 'Revenue.' After the Supervisor and Officer have certified, the candidate is subjected to another examination by the proper Collector, and, if his qualifications are approved, he is appointed a Second-Class Assistant, and receives a commission.

"A *Second-Class Assistant* is an Officer who is attached to some Collection, and who is employed to act for a regular Officer when sick or absent. He has a fixed salary of 60*l.* per annum, and when employed receives an additional allowance of 2*s.* per day. As vacancies occur, Second-Class Assistants are appointed, according to seniority, First-Class Assistants.

"A *First-Class Assistant* is an Officer whose duty usually is to assist established Officers during great pressure of business. His salary is 95*l.* per annum. As vacancies occur, First-Class Assistants are appointed, according to seniority, to the next higher station, namely, that of a Ride.

"A *Ride-Officer* has to survey the Excise manufacturers and traders within a certain extent of country in which they are thinly scattered, for which purpose he is required to keep a horse. His duty is to attend at the traders' premises, and take an account of the different operations going on there, so as to ascertain to what extent the duty is chargeable; and at the proper periods he has to assess the amount of such duty, and return an account thereof to the Collector. The Officer has also to make a return of the traders in his ride who are subject to Excise licences, with the amount payable thereon. He is required to enter in proper books an account of all his proceedings, and is at all times subject to a strict vigilance on the part of his superior officers. His salary is 110*l.* per annum, with an allowance of 30*l.* per annum to cover the expenses attendant upon the keeping of his horse, or, if his station be such that a horse can be dispensed with, an allowance for travelling charges not exceeding that amount. When a Ride-Officer has been one year in a ride he is at liberty to petition for promotion, and, if no censure is against him, his petition is recorded, and, when his turn comes to have his claims for promotion considered, his books for a quarter of a year are ordered out for examination; and if it appear that his book-keeping has been correctly performed; that the traders under his care have been properly surveyed; and that his gauges and accounts have been accurately made up, he is appointed a Division-Officer on the first vacancy.

"A *Division-Officer* has the superintendence of a more limited but generally more closely populated part of the country than a Ride-Officer. The general character of his business, however, is of the same description, only he is not required to keep a horse. His salary is 120*l.* per annum, increasing by 5*l.* a year to 150*l.* A Division-Officer who has been seven years in the service, and who has been two years in a Division, is eligible to petition for promotion to the rank of Examiner, and, if there is no censure standing against him, his petition is recorded; but his request is not granted as a matter of course. As a rule the claims of several Officers are considered by the Board at the same time, and the names are generally taken in the order in which they stand on the list. The candidate has first to undergo a preliminary examination before his Collector in writing from dictation and in arithmetic. If these performances prove satisfactory he is directed to attend at the Chief Office in London, where he is further examined by the Surveying General Examiners as to his grammatical proficiency, general acquirements, knowledge of the Excise laws, and of the operations of the traders who are subject to them; as to his ability to write fluently and correctly, so as to be able to correspond with the Board; as to his knowledge of common and decimal fractions, and his ability to calculate averages and percentages; and as to his knowledge of book-keeping by double entry. The candidate's performances are then laid before the Board, and, if they deem them satisfactory, they order out his books for a quarter of a year for examination, and his work is subjected to a rigid scrutiny Should the result be favourable, he is appointed an Examiner.

"An *Examiner* is an Officer who is employed at the Chief Office for the purpose of examining Officers' books, and qualifying himself for the duty of Supervisor. He is also sent into the country, when necessary, to officiate for any Supervisor who may be out of business through illness or from any other cause. His salary is 170*l.* per annum; and when he is employed in the country he receives an additional allowance at the rate of 50*l.* per annum. As vacancies occur Examiners are appointed in rotation to be Supervisors.

"A *Supervisor* has the charge of a District comprising a certain number of Rides and Divisions. His principal duty is to survey the traders, and to check and examine the performances of the Officers in his district. He has also to report to and correspond with the Board, and the heads of departments, upon all matters connected with the business of his District. His duties are very qeavy and onerous; and he has to keep a diary of his daily performances, which is periodically examined and reported upon by his Collector. The salary, if in a Riding District, is 210*l.*, increasing by 5*l.* a year to 230*l.*, and if in a Footwalk District 230*l.*, increasing by 5*l.* a year to 250*l.* In a Riding District, which generally embraces a large extent of country, the Supervisor is required to keep a horse, for which he has an allowance of 45*l.* per annum in addition to his salary; or, if not required to keep a horse, he is allowed a sum not exceeding this amount to cover travelling expenses. When a Supervisor has been appointed three years he is eligible to apply for the station of Surveying General Examiner. These appointments, however, are not by rotation; but are given to those Supervisors whom the Commissioners consider most meritorious and eligible. When a few vacancies occur in the Surveying General Examiners' establishment, several Supervisors are selected to be examined at the same time. When a Supervisor is thus selected he has first to attend before his Collector to undergo a preliminary examination, which

usually consists in the writing of a paper upon some subject connected with the law or practice of the Excise. If the Board are satisfied with the result of his preliminary examination, he is then directed to attend at the Chief Office in London, where he is further examined as to his ability to write on subjects selected to elicit his general acquirements and his practical knowledge of revenue matters generally. If his personal examination be satisfactory, his books are ordered out for examination. This examination extends over a period of six months, and includes not only the Supervisor's own books but also those of the Officers of his District; he being held responsible for any errors that may be discovered in any of them. When the examination is finished, his "character" is read to the Board, and, if approved, he is appointed a Surveying General Examiner.

"A *Surveying General Examiner* has no particular district under his charge, but is employed either at the Chief Office in London, in reporting upon questions relating to the practical working of the Excise laws, or the management of the establishment; or, in the country, in investigating special matters relating to traders or officers, or surveying as a check upon the proceedings of the Supervisors and Surveying Officers. He is also sent into the country, when necessary, to officiate for any Collector who may be out of business through illness or from any other cause. Surveying General Examiners are divided into three classes; those in the first class are employed almost exclusively in the Chief Office; and those in the second and third, except a few in each class, are most of their time engaged in the country. The classes and salaries are as follows:—First class, one Principal at 800*l.*, increasing by 25*l.* per annum to 900*l.*, and three at 550*l.*, increasing by 10*l.* per annum to 600*l.* Second class, one at 400*l.*, and thirteen at 350*l.* Third class, fourteen at 300*l.* The appointments to the first class are made by selection; and the appointments to the second class are made from the third by rotation. Collections, as they become vacant, are filled from the second class.

"A *Collector* is at the head of a particular Collection or tract of country, including Districts, Rides, and Divisions. He has to collect, and account for, the Excise duties accruing within his Collection, and in England he has also to receive, and account for, the Income and Assessed taxes, and in Ireland the Income tax and Quit-rents. For this purpose he is required at stated intervals—eight times in the year—to visit and hold a receipt for duties at every market town in his Collection; and, being there attended by his Supervisors and Officers, he receives the duties from the traders, who are required to attend for that purpose at the place of receipt. The receipts at which Land and Assessed Taxes and Income Tax have to be paid are attended by the Surveyors of Taxes and local collectors, and the Collector receives the Taxes from the latter. Besides having to collect and receive the duties at the places of receipt, he has to examine the Supervisors' diaries, inspect their books and also those of the Officers, and to inquire into and report upon complaints entered in the diaries against the latter. When not on his "Rounds" the Collector is employed chiefly in making up and transmitting his voluminous accounts and returns. He has likewise a general supervision of the conduct of his inferior officers, and is sometimes employed in investigations similar to those intrusted to the Surveying General Examiners. The salaries of Collectors vary according to the classes of Collections, which are divided into three classes. The classes of Collections and salaries are as follows:—First class, Dublin, Edinburgh, Glasgow, and Liverpool, 700*l.*, increasing by 20*l.* per annum to 800*l.*; second class, fourteen at 550*l.*, increasing by 20*l.* per annum to 600*l.*; third class, seventy-three at 400*l.*, increasing by 10*l.* per annum to 500*l.*

"A *Collector's Clerk* is an officer who is employed to keep the Collector's books and accounts. His duty is to enter the particulars of every receipt and disbursement, and to prepare the various periodical returns required to be rendered by the Collector. He accompanies the Collector on the round, and in some cases receives the duties. Any Officer above the rank of Second-Class Assistant is eligible to be appointed Clerk. A Collector has the privilege of proposing any Officer for his Clerk; but before the appointment is made the Officer is examined as to his knowledge of the mercantile system of book-keeping by double entry. Should the result of his examination be satisfactory, he is directed to officiate for three months, and, if at the expiration of that period the Collector is satisfied with his performances, the Board confirm the appointment. In Collections in which there is only one Clerk the salary is 140*l.*, increasing by 5*l.* a year to 180*l.*; in Collections in which there are two Clerks the salary of the first is 140*l.*, increasing by 5*l.* per annum to 180*l.*, and the salary of the second is 110*l.*, increasing by 5*l.* per annum to 140*l.*; and in Collections in which there are three Clerks the salary of the first is 180*l.*, increasing by 5*l.* per annum to 220*l.*, the salary of the second is 140*l.*, increasing by 5*l.* per annum to 180*l.*, and the salary of the third is 110*l.*, increasing by 5*l.* per annum to 140*l.*"

Mode of charging, collecting, and accounting for the duties.

"METHODS OF SURVEY AND ACCOUNT.—The regulations for securing and rendering account of the different duties are prescribed in substance by law, and are carried into effect by the local Surveying Officers, according to a system of Instructions and General Orders drawn up by the heads of the department, and issued from time to time under the authority of the Board.

"*Entries.*—Every trader is, with few exceptions, required, before he shall commence business, to deliver to the proper Officer* an exact description in writing of all the places and utensils intended to be used by him for the keeping or manufacturing of articles subject to Excise duty or inspection, and to distinguish those places and utensils by a particular mark or number. This document is

* It must be borne in mind that the term "Officer" means Ride or Division Officer.

called an entry, and is in most cases sufficient authority to the Officer to take the trader under survey, and to visit and examine at any time the entered premises.

"*Notices.*—It is imperative also on manufacturing traders to deliver to the Officer of the station a formal notice in writing, of their intention to begin any operation of importance, such as the wetting of corn to be made into malt, the removal of fermented wort to a still, &c. The length of this notice varies from one hour to a whole day, or even six days in advance, according to the nature or urgency of the depending process. The object of a notice is to give the local Officer an opportunity of arranging his business, so that he may attend at the trader's premises at the time when the best or earliest account can be taken of the materials in course of manufacture, or of the finished product chargeable with duty; or, generally, when his presence may afford the most effectual protection to the Revenue.

"*Officers' Surveys.*—In addition to the attendance given in pursuance of notices, Officers are required, for the better prevention of fraud, to visit their traders both when "silent" and at work, at uncertain periods, not exceeding stated intervals of survey. Within these intervals several opportunities are afforded to the Officer of examining goods in operation and in stock, or checking any attempt to evade a charge of duty, and of detecting minor irregularities of practice. He is enjoined by his instructions to go on each visit through the entered rooms, to observe the state of the trader's stock, and the condition of his utensils and operations, if he be a manufacturer. He has to ascertain, by weighing, gauging, or measuring, the quantities of goods progressively chargeable with duty, and to record the results of his observations, gauges, &c. in a survey book, titled and prepared agreeably to precedent for the reception of the different entries. He has also to enter in a book or paper called a "Specimen," kept upon the premises of the trader, the day and hour at which his visit is made, with an abstract of the particulars of each survey and charge, for the information of the trader, and as an evidence of his own attendance at the place.

"The quantities of goods taken account of by the Officer or Supervisor are added up in the survey book, and brought to charge at certain periods against the trader, who is shortly after apprised by a notice in writing of the duty payable and of the appointed time of payment.

"*Payment of Duties.*—In the country Collections no trader can be required, for the purpose of paying duties, to go further than to the market town next to the place in which his business is transacted, or beyond the market town in which it is transacted: and every trader is obliged under a penalty to discharge the amount with which he has been charged, at such times as may be prescribed by law, or by the Commissioners of Inland Revenue when there is reason to suppose that the duty is in danger of being lost to the Crown. In conformity with these regulations, it has been arranged that the Collector shall visit every market town within his Collection eight times a year, or twice in each quarter, at intervals of six or seven weeks, to receive the duties then payable. These divisions of the quarter are termed "Collecting Rounds," and are fixed with reference to the termination of the "Charging Rounds," always commencing on the Monday about ten or twelve days after the accounts are made up. The official year ends on the 31st March, and the 2nd, 4th, 6th, and 8th charging rounds always terminate on the 30th June, 30th September, 31st December, and 31st March respectively. The intermediate rounds, terminate on a day fixed at or near the middle of these quarters by annual order of the Board.

"*Charge Vouchers.*—At the close of every round the Officer adds up the several charges made upon each person under his survey for that time, as entered in his books, and copies these entries into an account termed a "Charge Voucher," one of which is prepared for each head of duty, and contains the charges on the different traders by name, with the total of the ride or division, and the amount of duty expressed both in figures and words.

"These vouchers are signed by the Officer, and afterwards examined and compared with the books by the Supervisor, and, if correct, are countersigned by him, and despatched to the Accountant and Controller General at the Chief Office, where, in the hands of the proper Accountants, they form the grounds of charge raised against the Collector.

"*Abstract, Pay List, and Licence List for Collector.*—Having made out the vouchers for each head of duty, the Officer then prepares an account called a "General Abstract," into which he copies from the vouchers the total commodities and the amount of duty charged against each trader in his station within the round. He also specifies in the abstract, in separate columns, the amount of duty payable on the Collector's next visit, and, in the case of maltsters, the amount charged but not then due. This abstract, signed by the Officer, is then examined by the Supervisor, and, if found correct, is also signed by him, and despatched to the Collector at his residence. In addition to the abstract, a "Pay and Licence List," showing the name of every person having duty to pay and the amount payable, and the names, residences, and occupations of the several persons intending to take out or renew licences, the date of commencement of each licence, and the amount of duty to be paid, is made out and signed by the Officer, and transmitted through the Supervisor to the Collector. From the abstract the Collector's Clerk transfers to one of his ledgers the duty charged upon and payable by each trader, opposite to his name. The Collector being thus prepared, proceeds on his collecting round. At each place of collection he is attended by the proper Supervisors and Officers, and, as the several traders pay the duties charged on them, he credits them in his ledger with the amount so paid, carrying forward as "Arrears" the sums which have become payable and are not paid at the appointed time, and as "Uncollected Duties" those sums for which the credit allowed by law has not expired.

" *Weekly Petty Account.*—The Collector transmits to the Chief Office at the close of each week an account called the " Collector's Petty Account," which is an abstract of the entire receipt on every day in the week, specifying the station in which the payment is made, and including the duties charged by survey, and the cash received on account of licences or any other branch of the Revenue. The amount received is entered on one side of the Petty sheet, and attested by each Officer for the business under his survey, as well as by the proper Supervisor. During the intervals between the sittings for the receipt of duties, when the Supervisor and Officers are not present to attest the correctness of the sums entered in the Collector's Petty Account, a similar weekly return is made by the Supervisor direct to the Accountant and Controller General at the Chief Office of all moneys paid in his District for licence or other duties. This return operates as a check on the weekly accounts rendered by the Collector. On the other side of the Petty Account the Collector enters his remittances and disbursements during the week, all of which must be supported both in date and amount by receipts or other vouchers transmitted by him at the close of the round. He must remit, every Saturday, the whole of the Revenue money in his hands, except any fraction of 50*l.* He is allowed, however, to retain at certain periods a sufficient part of the week's receipts to meet the payment of salaries, &c. Collectors of Inland Revenue in Great Britain make their remittances to the Receiver General in London, by means either of branch Bank of England Receipts or Bills (at 10 days date in England and 11 days date in Scotland), drawn by approved local bankers on their London agents; the Bills remitted are paid over to the Bank of England by the Receiver General for realization, and when realized the amounts are placed to the credit of his account at the Bank of England, and from thence, together with other moneys paid into his credit, are " written off " to the credit of the Exchequer.

" Collectors of Inland Revenue in Ireland make their remittances through the agency of the branches either of the Bank of Ireland or the Provincial Bank of Ireland to the Head Office of the Bank of Ireland in Dublin, from whence without further intervention the amounts remitted are transferred to the credit of the Exchequer.

" To ensure greater accuracy in the entries in the Petty Account of the money received by the collector each day at the sittings, the Officer is required to insert, on a paged leaf at the end of his principal survey book, a list of all the traders who have paid any growing duties that day to the Collector, and the sums paid by each, and to add a separate account of the sums paid for each kind of licence duty, but without any specification of names. This account, which must be entered in the Petty Sheet by the Officer himself, and attested by his signature, shows at one view the sum for which the Collector is responsible with respect to that officer's business.

" The Officer has also to make out on the opposite page a list of " Current Arrears," that is, an account of all sums returned in the vouchers for his station which remain unpaid for the space of one whole year after the close of that in which they became chargeable, with the names of the traders by whom the several sums are owing. After the list of Arrears, the particulars of any Uncollected Duties are to be inserted in a similar manner. This account is examined and signed by the Collector and Supervisor at the sitting.

" *Duties in Arrear.*—Collectors are required by their instructions to take immediate steps for the recovery of duty which is not paid when it becomes due, and to state in a letter to the Board the cause of such sums not having been paid, and the steps which have been taken to recover the amount.

" *Licence Lists*, Vouchers, and Registers.*—The various licence duties are brought to account as follows:—As soon as a trader who means to commence any business for which a licence is required makes entry of his premises with the Officer of the station in which his place of business is situate, the Officer records in his survey book an abstract of the entry, and gives the trader notice to pay the licence duty on the next sitting day. When the money is paid the Officer enters in columns titled for the purpose in the front of his survey book the amount of each licence, with the number of the round in which paid, opposite to the name and abstract of entry before referred to. At the close of the charge round an account is entered in the survey book, of the number of each kind of licences at each rate, and the amount of duty paid to the Collector up to the day on which the round terminates. The Officer then transfers the particulars into a licence voucher, prepared by the Supervisor, and signs his name to it in testimony of its correctness.

" Immediately after the close of each charge round, the Supervisor makes a return to the Collector of the several descriptions of licences taken out in his district, the duty on which has been received within the period embraced by the round. He also forwards with the other vouchers to the Accountant and Controller General at the Chief Office the licence vouchers for the same period, previously filled up and signed by each Officer, and then brought to a total for the District, and signed by himself, as an evidence of the sums received by the Collector.

" Collectors keep registers of all licences granted to traders, showing the name of each trader, the description of his licence, the period of its being first taken out or renewed, the date of expiration, and the duty paid.

" In order to ensure greater correctness and afford increased security to the Revenue in the collection and management of the various licence duties, the following regulations have been recently adopted:—

" All sums received by a Collector for licences granted to Auctioneers who have no fixed place

* It must be understood that the term " licence " throughout this statement is applied only to the old Excise licence and not to the new Tax licences recently placed under the Excise.

of business or residence in his collection, and for licences to kill game granted by himself, are to be entered on the pay list, and brought to account in the survey book and vouchers of any one of the Officers in the Collector's residence; and the Supervisor at the close of each charge round is to compare the counterparts of the licences granted with the entries in the Officer's book, endorsing on the back of the counterpart from which the last licence has been cut the date of comparison, and his initials.

"The sums received for all other licences are to be brought to account in the books and vouchers of the Officer in whose station the respective traders carry on business.

"All sums paid for licences or other duties at other times than on the proper sitting day for the station in which the traders carry on business, are to be entered in the Collector's weekly petty account as "Unattested Receipts;" and the Collector at the close of each week, and at the termination of each charge round, is to forward to the respective Officers, except those living in his residence, a memorandum showing the name and *place* of business of each trader from whom licence duty has been received, the amount paid, and the description of licences granted.

"The Officer is to copy the particulars into the front of the proper survey book, initial the memorandum, and forward it to his Supervisor by the first post. The Officers in the residence of the Collector must attend at his office at the end of each round and at such other times as the Collector may direct, and copy the particulars of such payments for licences into their survey books from the pay lists at the Collector's office, in order that they may be included in the voucher for the round."

EXCISE DUTIES.

	Net Receipts in the Years ended 31st March 1868 and 1869.		Increase.	Decrease.
	Years ended 31st March			
	1868.	1869.		
	£	£	£	£
Spirits	10,511,530	10,556,219	44,689	—
Malt	6,302,418	6,527,708	225,290	—
Hackney Carriages	102,416	99,031	—	3,385
Stage do.	35,556	36,480	924	—
Railways	486,142	499,297	13,155	—
Licences	2,640,238	2,636,206	—	4,032
Race Horses	9,263	9,748	485	—
Chicory	21,608	15,910	—	5,698
Sugar, home made	747	6,340	5,593	—
Do. used in brewing	63,370	63,447	77	—
	20,173,288	20,450,386	290,213	13,115
	Net Increase		£277,098	

SPIRITS.

The following account of the mode in which the duty is charged is to be found in Bell's Excise Officer's Manual :—

"The duty on *Spirits* is charged at the rate of 10*s.* per gallon. The duty is not charged by actual admeasurement of the spirits, but upon the quantity found, according to a certain standard of strength, called "proof," as denoted by "Sikes' Hydrometer." "Proof spirit" is defined by law to be such spirit as at the temperature of 51° Fahrenheit, shall weigh $\frac{12}{13}$ of an equal measure of distilled water. In levying the duty, the principle followed is to prescribe the course of manufacture, and to establish such a system of checks and charges as shall render it impracticable for the distiller to abstract any spirits during the process of manufacture, without the knowledge of the Officers intrusted with the securing of the duty. There are three modes by which the duty is charged; 1st, upon the *wash* made in the distillery, one gallon of proof spirits being charged for every hundred gallons of wort for every five degrees of gravity attenuated; 2nd, from the quantity of proof spirits calculated to be present in the *low wines*, after deducting an allowance of 5 per cent. for waste occurring in re-distillation; 3rd, from the quantity of proof spirits contained in the spirits and *feints* produced from the distillation of the low wines. The distiller is charged with duty on the greatest quantity arising from any one of these modes of charge. The first mode of charge consists of a rough estimate of the quantity of spirits at proof, which the wash is capable of producing, and it is generally from 8 to 15 per cent. less than the charge from the spirits and feints, the per-centage varying according to the quality of the materials used. In order to obtain a correct account of the various distillery operations, the Officer has to gauge the utensils, and frequently to survey the premises and ntensils, and to examine and take an account of their contents. The distiller is required to give previous notice of each brewing, and when the wort is collected in the fermenting utensils, he has to deliver a declaration to the Officer, specifying the quantity and gravity of the wort. The wort from this stage is followed, step by step, during the subsequent operations, until it is distilled into spirits, and in a state fit for consumption. The produce of the first distillation is called "low wines," and it is at this stage of the process the second mode of charge is raised. The impure portion of the second distillation is called "feints," and the pure portion "spirits;" from these the third mode of charge is raised. The distilling process is placed entirely under the control of the Officers, who are required to secure the stills and utensils with revenue locks, and which are not allowed to be opened except under proper notice. As a moral check against the distiller abstracting spirits during the course of manufacture, he is required to declare to the quantity of materials used, and the gallons of spirits at proof produced. The spirits, when distilled, are conveyed to the distiller's store, where they continue under the control of the Officers, and none are allowed to be sent out without being accompanied by permit, which serves as a guarantee that the duty has been paid or secured on the spirits. A distiller is not compelled to pay the duty on his spirits immediately after they are manufactured; he can deposit them in bond, and wait and watch the market for a convenient time and opportunity to dispose of them to the best advantage, and defer paying the duty until he takes the spirits out of the warehouse for consumption. Spirits in bonded warehouses may be racked and blended to suit the taste of different customers. There are certain allowances for waste occurring in spirits in store and bonded warehouses. These allowances are on such a liberal scale that the trader has rarely to pay duty upon any spirits beyond the actual quantity delivered for consumption Spirits, whether Foreign or British, removed in any quantity exceeding one gallon of the same denomination, must be accompanied by a permit or certificate. Rectifiers are under the survey of the Excise Officers; and the stocks of dealers and retailers are subject to inspection, and may be taken an account of at any time by the Officers; but this power they exercise only under the directions of the Supervisor, or other Superior officer. The Officers are also authorized to search for and seize private stills, and to stop and examine packages suspected to contain spirits; the object being to prevent the manufacture and consumption of spirits which have not paid the Excise duty in this kingdom, or the Customs duty on importation.

The following Acts relating to the spirit duty are either wholly or partly in force at the present time :—

4 Geo. 4. c. 94.
6 Geo. 4. c. 80.
11 & 12 Vict. c. 122.

The principal Act for regulating the manufacture, &c. of Spirits is the—

23 & 24 Vict. c. 114.

The following Acts also contain important regulations—

23 & 24 Vict. c. 129.	29 & 30 Vict. c. 64.
24 & 25 Vict. c. 21.	30 Vict. c. 27.
27 Vict. c. 12.	31 & 32 Vict. c. 90.
28 & 29 Vict. c. 96.	31 & 32 Vict. c. 124.
28 & 29 Vict. c. 98.	32 & 33 Vict. c. 103.

ILLICIT DISTILLATION.

3 Geo. 4. c. 52.	20 & 21 Vict. c. 40.
7 & 8 Geo. 4. c. 53.	23 & 24 Vict. c. 114.
9 Geo. 4. c. 45.	24 & 25 Vict. c. 91.
1 & 2 Wm. 4. c. 55.	30 & 31 Vict. c. 90.
17 & 18 Vict. c. 89.	31 & 32 Vict. c. 124.
18 & 19 Vict. c. 103.	

METHYLATED SPIRIT.

18 & 19 Vict. c. 38.	29 & 30 Vict. c. 64.
24 & 25 Vict. c. 91.	30 & 31 Vict. c. 90.
26 & 27 Vict. c. 102.	31 & 32 Vict. c. 124.
28 & 29 Vict. c. 96.	32 & 33 Vict. c. 103.

Retrospect. A brief retrospect is necessary for the complete understanding of the state of the law relating to spirits distilled in the United Kingdom.

1820. In the year 1820 illicit distillation had become so prevalent in Scotland and Ireland that more than half the spirits actually consumed were supplied by the smuggler. The regulations had been found inadequate to the collection of duties so high as were then imposed. They were, however, at the same time so stringent and so ill-contrived as to prevent the licensed distiller from producing spirits equal in quality to those of the smuggler.

1821. In 1821 the evil had reached an alarming height; and a Parliamentary Commission was appointed to investigate the subject and propose a remedy.

4 Geo. 4. c. 94. 1823. The recommendations of that Commission were embodied in the Act passed in 1823, by which the duty was reduced from 6*s.* 2*d.* in Scotland, and 5*s.* 7*d.* in Ireland, to 2*s.* 4¾*d.* per imperial gallon, for both countries. New regulations were also introduced which had the singular merit of combining great additional security to the Revenue, with the release of the distiller from many of the trammels under which he had hitherto conducted his operations.

6 Geo. 4. c. 80. 1825. This Act worked so well in Scotland and Ireland, that, in 1825, regulations of a similar character were established in England, and the English duty was reduced from 11*s.* 8¼*d.* to 7*s.* per gallon.

The result of these changes was a most surprising increase of legally made spirits. In 1820 the quantity made in the United Kingdom, which was retained for home consumption, was 9,600,000 gallons. In 1826 it was 18,200,000.

Further experience only served to confirm this evidence of the wisdom of the arrangements made in 1823 and 1825; and the security which they afforded to the Revenue was such as to enable the Government gradually to increase the duties to—

1840.

7*s.* 10*d.*	per gallon in	England,
3*s.* 8*d.*	,,	Scotland, and
2*s.* 8*d.*	,,	Ireland.

Beyond this there were no important alterations in the distillery laws until the year 1847.

1847. Up to that time the only materials for distillation, recognized by law, were grain, malted and unmalted, duty-paid sugar, potatoes, and mangold wurzel. These, however, (excepting malted and unmalted grain) were not allowed to be used in combination; and this regulation, together with the exaction of the Customs' duty on sugar, amounted to a virtual prohibition of distillation from any other material than grain.

Sugar planters agitate for admission of sugar in breweries and distilleries.

In 1846 public attention was directed to this subject. The West Indian proprietors strongly urged the impolicy and the injustice of excluding their produce from the breweries and distilleries of this country; and it became a question of much moment to determine whether the use of sugar and molasses, mixed or unmixed with other materials, could be allowed without impairing the security of the Revenue. Experiments were commenced for this purpose in the Excise laboratory, where the comparative value of barley, malt, sugar, and molasses, to the distiller and brewer, was accurately ascertained by Mr. Dobson and Mr. Phillips; and their conclusions were confirmed by the subsequent investigation of Professor Fownes.*

* See Parliamentary Papers for 1847, Nos. 26 & 426.

As a consequence, in the course of the session of 1847, the Act 10 Vict. c. 6. was passed, authorizing the use of sugar in distilleries, with a drawback of the Customs' duty, excepting so much as would be sufficient to countervail the duty on the small quantity of malt necessarily used by distillers. In the following year the use of molasses and treacle, and the mixture of these with grain and malt, were also allowed.

Use of sugar allowed by 10 Vict. c. 6. and treacle by 11 & 12 Vict. c. 100.

The quantity of sugar and molasses used in distillation must always depend on the relative prices of grain and sugar, and has not been so great as was anticipated. In the year 1856 it amounted to 25,700 cwt. of sugar and 155,550 cwt. of molasses; and the abstraction of this quantity from the ordinary market, trifling as it is when compared with the general consumption of sugar and molasses, is said to have exercised a considerable influence on prices.

Vide Vol. of Tables p. 13.

At no subsequent period has the quantity of sugar used in distillation reached so high a point as in 1856. The exceptionally high quantity of 391,443 cwts. of molasses was used in 1861–2. It may be observed, that the years 1855–6, 56–7, 1861–2, and 62–3 when the quantity of these materials used was much greater than usual, were also years in which the quantity of spirits exported was unusually large; indeed these articles have been chiefly used in the production of spirits for the foreign market. The spirits obtained from them are not adapted for direct consumption.

Large quantity of sugar used in 1856:

chiefly in producing spirits for the foreign market.

The year 1848 produced further changes in the distillery laws, all tending to give greater facilities to the traders, and to meet the wishes which they had from time to time expressed. These were embodied in the Act 11 & 12 Vict. c. 122.

1848.

Ever since the year 1823 the Scotch and Irish distillers, who prepared a spirit suitable for direct consumption without previous rectification, had enjoyed the privilege of depositing their spirits in warehouse without payment of the duty. As the spirits produced by them were of a kind which matured, and acquired additional value, with age; this privilege, notwithstanding there was no allowance for waste from natural causes when in warehouse, was still of much use to them; the increased value of the spirits and the interest on the duty more than compensating for the loss sustained in paying duty on the quantity wasted. The English distillers, who in practice prepared spirits for the rectifier only, had no interest in securing a similar privilege, except in the case of spirits intended for exportation, hence the English Distillery Act of 1825, 6 Geo. 4. c. 80., contained no provisions permitting warehousing for consumption in England. As a consequence the duty on Scotch and Irish spirits when imported into England had to be paid, upon, or shortly after, their arrival.

4 Geo. 4. c. 94. 1823.

This was felt to be a grievance by the Scotch and Irish distillers, who desired that their spirits should be allowed to mature in warehouse when transferred to their customers in England, in the same manner as they might do when retained in their own possession. The English distillers were unfavourable to an extension of a system to England, which, without apparent advantage to themselves, would be favourable to the interests of the Scotch and Irish distillers.

The matter remained therefore for sometime under consideration, and it was not until the pressure of increasing requirements, resulting from extended trade and intercourse between the several countries, rendered it a matter of necessity, that the subject was fully entered into, and the regulations relating to warehousing re-constructed.

This was done by the Act referred to, which permitted spirits to be warehoused in England without payment of duty until delivered out for consumption.—The removal of spirits from a warehouse in any one part of the United Kingdom to a warehouse in any other part, and their treatment in the country to which removed in the same manner as if they had been distilled therein.—The transfer of spirits, in bond, from a distiller to a purchaser, the purchaser thereafter being liable for the duty, and the distiller discharged from liability.—The remission of duty on spirits lost from unavoidable accident.—The payment on exportation of a further allowance in respect of the malt duty on the malt used in making spirits; thus removing the weight of any part of the malt duty then (but not now) charged on the malt used in making the spirits.—The removal of spirits to Customs' warehouse for exportation, or use as ships' stores, and the removal thereto for like purposes, by rectifiers, of unsweetened duty-paid rectified spirits, and the repayment on drawback of the full Excise duties thereon, together with a further allowance of $1\frac{1}{2}d.$ per gallon in consideration of the duty on the malt used in their preparation. It also allowed the addition of sweetening or colouring matter to such spirits whilst in Customs' warehouse before exportation.

11 & 12 Vict. c. 122. Extension of the system of warehousing for home consumption and for exportation.

Provision for exportation of rectified and sweetened spirits.

Such were the more important provisions of the second of a series of legislative enactments, which have had throughout for their main purpose the removal of restrictions

upon the distillers' operations, and upon commercial intercourse, as far as, by gradual experience, it was found that this could be done with safety to the Revenue.

The warehousing for home consumption in England, and the privilege of removing spirits, under bond, from one part of the kingdom to another, have been of great advantage to the Scotch and Irish distillers; and, by tending to lower the price, to the consumers of spirits in England. The Act also greatly aided in the development of our export trade.

1853.
Allowance for waste in warehouse.
16 & 17 Vict. c. 37.
23 & 24 Vict. c. 114.
27 Vict. c. 12.

In 1853 the claim made by the distillers for an allowance for the natural waste of the spirits by evaporation and absorption while in warehouse under the charge of our officers was taken into consideration. The subject was one of considerable difficulty. An arrangement was, however, effected by which a definite allowance was granted, varying according to the length of time during which the spirits had been in warehouse. The regulations made at this time continued in force until 1859. They have since (in 1859, 1860, and 1864) been replaced by others of a more liberal character.

Increase of duty in Scotland and Ireland in 1853.

16 & 17 Vict. c. 37

Since the duty on spirits in Scotland had been fixed at 3*s.* 8*d.*, the state of that country, with respect to illicit distillation, had been such as to lead to the expectation that an equalization of the duties with those levied on spirits in England might ultimately be effected. At all events it was felt, in 1853, that no risk would be incurred from an increased duty of 1*s.* per gallon. At the same time an addition of 8*d.* per gallon was made in Ireland; but in that country a favourable result could not be so confidenly expected.

Further increase in Ireland in 1854 and 1855.
17 & 18 Vict. c. 27.
18 & 19 Vict. c. 22.
Scotland.

Various causes, however, on this occasion, combined to give a fair chance to the experiment of imposing an additional duty, unsuccessfully attempted in the year 1842. The price of grain was high,—the people improved in condition and less lawless in character,—communications with markets for the farmers' produce opened or improved,—and large numbers of those, who used to live chiefly by smuggling, removed either by the calamities which had swept off such a vast portion of the population, or by their voluntary emigration. But, whatever may be the explanation of the difference between the results of the similar measures of 1842 and 1853, the fact was established, that Ireland could bear a much higher duty on spirits than that which was in existence before 1853,—the rate having been increased to 4*s.* in 1854, and to 6*s.* 2*d.* in 1855.

In Scotland but little danger was anticipated from a much larger increase in the duty. The cause of this difference between the two countries will deserve some notice in a subsequent part of our Report.

1855.
Vide p. 28.

Duty equalized with English rate.

Malt drawback abolished.
Materials for distillation allowed duty free in United Kingdom.
18 & 19 Vict. c. 94.

It is almost superfluous to observe that the maintenance of different rates of duty in two countries, so situated as England and Scotland, without any other separation than an imaginary line of boundary, was, in itself, a source of constant trouble and anxiety, and the cause of very unpleasant restraints upon freedom of intercourse. But, even when the possibility of raising the duty in Scotland to the same rate as in England had been ascertained, there yet remained a great difficulty to be overcome, arising out of the malt drawback, which was allowed in the former country only. The English distillers strongly objected to the extension of the drawback to England, and it was admitted, on all sides, that the system (valuable as it had been for the purpose for which it was called into existence) was open to numerous and serious objections. It was therefore determined, in the course of 1855, to discontinue the drawback altogether, to equalize the duties, and to allow the manufacture of spirits throughout the United Kingdom from duty free materials.

This change has been most beneficial to the trade, to the public in general, and to the Revenue. Among its minor results may be noticed the abolition of the numerous and complicated countervailing duties and drawbacks on medicated spirits and sweet wines sent from one part of Great Britain to another—the saving of the expense of the Preventive Establishment on the border—and the relief of travellers entering England from the examination of their luggage—a most unpopular duty for our officers to perform.

Ireland.
Equalization of duty with that of Great Britain.

On the 17th April 1858 the duty on spirits made in Ireland was raised from 6*s.* 2*d.* per gallon to 8*s.*, the rate of duty chargeable in Great Britain.

It was estimated that this measure would add 500,000*l.* per annum to the Revenue, and in this estimate a wide margin was allowed for decrease of consumption, the average annual consumption for the previous three years being 6,723,514 gallons, which would have given an increase of 616,000*l.*

The result, however, was a larger decrease in consumption than expected, and the

Revenue was still further diminished by the quantities taken out of warehouse at the lower rate of duty, in anticipation of the announcement in the Budget.

The actual consumption of the year was 5,655,500 gallons, a decrease of 1,068,014 gallons on the average. The increase of Revenue was only 85,625*l.*, but 103,000*l.* was lost by the lower duty charged on spirits taken out of bond between the 1st and 17th of April, as we have stated above.

In 1858–9 experiments were made with our sanction, in the distillation from rice. Distillation from rice.

This process has since been successfully, but not extensively, adopted. The alterations made in our distillery laws somewhat later than the period of which we are treating, removed the legal obstacles to its general adoption. 23 & 24 Vict. c. 114.

1860.

When it became known in February 1860, through the financial statement of the Chancellor of the Exchequer, that, according to the terms of the commercial treaty with France, foreign spirits would be admitted for consumption into the United Kingdom at a rate of duty equal to that on British spirits, plus a surtax equivalent to the loss and hindrance caused to the home distiller by the Excise restrictions, considerable alarm was felt by distillers, more especially as the treaty fixed the amount of the surtax at 2*d.* per gallon, which the distillers considered wholly inadequate as a compensation for the peculiar disabilities under which they carry on their manufacture. Treaty with France. Surtax at first fixed at 2*d.*

The surtax named in the treaty was the same as that charged by the Act 11 & 12 Vict. c. 60. on Colonial spirits. Originally, however, the differential duty on such spirits was 1*s.* 6*d.* per gallon, 1*s.* 4*d.* being on account of Excise restrictions on home-made spirits. This difference was gradually reduced; first, by an increase of the duty on British spirits in 1841, and afterwards by reductions in the duty on Colonial spirits. Reasons for this.

The last reduction was made in pursuance of a recommendation by a committee of the House of Commons in 1848 on sugar and coffee planting; but it is only fair to the distillers in this country to state, that it was in opposition to their views, and to the estimates which they submitted to the committee.

The encouragement thus given to Colonial spirits was not however followed by any injury to the home distillers, whose acquiescence, indeed, in the measure is to be attributed to their knowledge that injurious consequences to them were not to be apprehended. For it must be borne in mind, that over and above the differential duty of 2*d.* per gallon, the importers of Colonial spirits had the expense of a very long voyage; and that rum, the only spirit imported from the Colonies, is not of a kind suited to the general demand, and does not, in fact, enter into competition with British corn spirit, the basis for the manufacture of gin.

With regard to spirits made on the Continent, the case is very different. Besides the spirit distilled from wine, which, on account of its flavour, has a high value, large quantities of spirits are made in Germany, Holland, and Belgium, from materials similar to those used in this country. But the rates of duty chargeable abroad are very considerably lower than in the United Kingdom, and the fiscal restrictions under which the manufacture is conducted are consequently of little moment. The cost, too, of transport from the neighbouring districts of the Continent is not greater than that between many places in the United Kingdom.

Immediately, therefore, on the treaty becoming known, deputations of distillers from the several parts of the United Kingdom waited upon the Chancellor of the Exchequer, and upon this Board, in order to explain their case, and to obtain a proper adjustment of the duties. Distillers' claims for a true countervailing duty.

We must do these gentlemen the justice to say, that nothing could be more fair and reasonable than the mode in which they conducted the discussions which ensued.

We were obliged to admit that the regulations of this department alone increased the cost of manufacture of spirits by a sum of not less than $5\frac{1}{2}d.$ per gallon. There was also a claim on the part of the distillers to be compensated for certain advantages given to foreign spirits by the mode in which the duty is calculated by the officers of Customs, which was reckoned at 4*d.* per gallon in favour of the importer. The full claim of the distillers, therefore, would not have been met by a smaller differential duty than $9\frac{1}{2}d.$

In obedience to the directions which we received, we immediately addressed ourselves to the revision of our regulations, in order so to modify them as to reduce their restrictive operation upon the manufacturer to the lowest point, and we finally agreed to make the following changes in the law, viz.:—

To abolish the prohibitions—

Against grinding malt with stones:

Against the use and sale by the distiller of yeast produced at his distillery:

Against the continuous running of common stills. 23 & 24 Vict. c. 114.

To give up the annual balance account.

To make a larger allowance for waste in warehouse, and to give greater facilities for obtaining remission of duty on spirits lost by accident.

To remove certain restrictions which increased the expense of making malt for distillery purposes.

By making these concessions, we considered the Excise restriction on the manufacture of spirits reducible to an amount represented in money by 2*d.* per gallon in the case of plain spirits, and 3*d.* in that of rectified or compounded spirits.

But in fixing the amount of surtax on foreign spirits there was to be taken into account an advantage which they had, when coloured, in consequence of the difficulty of ascertaining the true strength of spirits of that kind. A countervailing duty of 5*d.* per gallon was therefore ultimately adopted as that which would place British and foreign spirits on an equal footing.

Although somewhat out of place in the order of time, it may be desirable to complete the history of the distillers' claims to an increase of the differential duty by reference to their further memorials on the subject in 1866.

Amount claimed by distillers compared with that admitted.

The claims then advanced by the distillers, those allowed in 1860, and those which after full consideration were, in 1866, considered admissible by this department are stated in the following Schedule :—

	1866. Amount claimed by		Amount allowed in 1860.	1866. Considered admissible by this Department.	
	Scotch Distillers.	English Distillers.		For uncoloured Spirits.	For coloured Spirits.
	d.	*d.*	*d.*	*d.*	*d.*
1st. Compensation for duty on foreign grain	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$	$0\frac{3}{4}$
2d. Prohibition against brewing and distilling at same time	$1\frac{1}{2}$	$1\frac{1}{2}$	1	1	1
3d. Against distillers mixing wort in separate vessels while in process of fermentation	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$	$0\frac{1}{4}$
4th. Loss of duty on rectification, and flavouring spirits in separate premises	3	3	1	$2\frac{1}{4}$	$2\frac{1}{4}$
5th. Colouring matter in foreign spirits	2	2	2	Nil.	$2\frac{1}{2}$
6th. Increased expense in making malt consequent on Excise restrictions	$0\frac{1}{4}$	$0\frac{1}{2}$	Nil.	Nil.	Nil.
7th. Difference in mode of charging duty in favour of foreign spirits	1	$1\frac{1}{2}$	Nil.	Nil.	Nil.
8th. Duty evaded upon foreign spirits, and by samples drawn in bond	$0\frac{1}{4}$				
	9	$9\frac{1}{2}$	5	$4\frac{1}{4}$	$6\frac{3}{4}$

On the differences in the respective estimates we may observe that in respect of the prohibition against brewing and distilling at the same time, the English distillers in 1860 claimed 2*d.*; the Scotch, then, as in 1866, $1\frac{1}{2}d.$ An exact estimate, as shown by this difference, is admittedly difficult. After a careful examination of the influence of the prohibition on the cost in respect of plant, repairs, lighting, coal, wages, &c. we were unable to agree to the conclusions arrived at by the distillers.

The claim under the 4th head was divided into two parts,—the claim on account of waste in rectifiers' stocks from the time the duty is paid at the distillery until the spirits reach the consumer,—and the claim for loss occasioned by the prohibition to rectify on the distillery premises. An allowance of 1*d.* was originally made for the first item only. An inquiry into the waste in rectifiers' stocks and observations at one of the principal distilleries where spirits were re-distilled in the same manner as in a rectifying house, led to the conclusion that this loss was nearly one per cent., and, owing to the increase of duty to 10*s.*, our estimate required correction from 1*d.* to $1\frac{1}{4}d.$ A consideration of the loss under the heads of premises and plant, cartage and wages, on account of rectifying on separate premises induced us to conclude that 1*d.* would be a fair allowance.

The increase in our estimate under the 5th head arises from the fact that the duty had been increased from 8*s.* to 10*s.* in the interval between the two calculations, and as the addition of colouring matter causes the hydrometer to indicate a strength about 2 per cent. lower than the true strength, an allowance for this should vary with the duty.

Under the 6th, 7th, and 8th heads we felt unable to make any allowance. As regards the 7th and most important, the difference in the mode of charging the duty by the Customs and this Department, which was alleged to be in favour of foreign spirits, we may observe that we caused a large number of consignments of foreign spirits to be measured by our officers on their admission into rectifiers' stocks, when it was found not only that on the average there was a very fair agreement between the measurements of the two departments, but that in most of the cases in which the difference was noticeable the charge made by the Customs was rather above than below the account of the Excise.

It will be seen from a consideration of the various items that allowing a margin for possible errors in judgment (which indeed were allowed in our estimates), the distillers, more particularly since the remission of the duty on foreign corn, can have no ground of complaint in respect of uncoloured spirits. It was, however, in regard to this class of spirits that they felt aggrieved with the existing arrangement.

1860 Allowances on spirits exported.

The distillers and rectifiers having established the fact that Excise restrictions caused a loss of 2*d.* or 3*d.* per gallon, naturally considered that they had a claim to some allowance on exporting their spirit, in order that they might compete with foreign distillers in Colonial and other markets.

Allowances to the extent of 2*d.* per gallon on plain spirits, and 3*d.* on compounded spirits, when exported, were consequently granted, by a Resolution of the House of Commons, on the 5th March; and in order to protect the Revenue from any diminution by this concession, an additional duty of 1*d.* per gallon was imposed on all spirits distilled in the United Kingdom. In this respect there can be no doubt that the Chancellor of the Exchequer made a bargain highly favourable to the Revenue, while the exporters of spirits were placed upon a very satisfactory footing.

Consolidation of Acts. 23 & 24 Vict. c. 114. 1860.

The alterations in the existing laws which we agreed to recommend, together with others which were subsequently considered admissible, were embodied in a Consolidated Distillery Bill.

Duty of 8*s.* 1*d.*

The duty on British spirits at the ratification of the French Treaty was 8*s.* 1*d.*, the 1*d.* being added, as we have explained, to compensate the Revenue for the increased drawback on exportation.

increased to 10*s.* in July.

Before the end of the session it became apparent that some addition to the Revenue of the year was required, and Mr. Gladstone, on the 17th July, proposed an increase of 1*s.* 11*d.* in the spirit duties, which were thus brought up to the present rate of 10*s.*

Effect on the Revenue. 1860.

The immediate effect on the Revenue was not so favourable as might have been expected. In fact there was a decrease in the amount of spirit duty in the year 1860–1 as compared with the previous year. But there was not in reality a decrease of consumption; for we ascertained at the time that, when it became known that a treaty with France was impending, enormous quantities of spirits were taken out of bond in anticipation of a probable rise in the duty.

1860.

In the two weeks preceding the financial statement, which was made early in February of that year, there was delivered from warehouse the enormous quantity of 2,242,000 gallons, being about 1,350,000 more than in the corresponding weeks of the year 1859. As soon as it became known that no increase of the duty was to be proposed at this time, orders for spirits greatly decreased, the deliveries from the 12th February to the 31st March being less by 529,000 gallons than in the same period of the year 1859. Thus payment of duty was prematurely made in February on about 800,000 gallons which really went into consumption in the financial year ended the 31st March 1861.

Now the net receipt in the year before and in the two years after the addition of the duty was as follows, viz.:—

	£
In the year ending 31st March 1860 - -	9,778,960
„ „ 1861 -	9,225,538
„ „ 1862 - -	9,618,291

But if we correct this statement by apportioning to the year 1861 the duty on the 800,000 gallons (about 320,000*l.*) which was brought into the account of the preceding years, we have the following as the true figures:

	£	Increase.
Year ending 31 March 1860 -	9,458,960	—
„ 1861 -	9,545,538	86,578
„ 1862 -	9,618,291	159,331

But it must not be inferred from the above remarks that the increase of the duty, though at first less satisfactory than was anticipated, has been other than a successful measure. Our remarks on the subject will be found at pages 20 and 23.

1864. British spirits deposited in Customs' warehouse for home consumption.

During the sitting of Mr. Horsfall's Committee on the Customs and Inland Revenue Establishments, some of the witnesses who were pressed to specify the grievances from which they had hoped to be relieved by the amalgamation of the departments, laid some stress upon the fact that British spirits in Customs' warehouses could be delivered only for exportation, and not for home consumption.

Why required.

It was alleged that it would be a great convenience to the trade if the proprietor of British spirits in a Customs' warehouse could be free to deal with them according to the state of the market or the demands of his customers for the time being, without restriction as to their destination. We had no great difficulty in making such a concession, and accordingly our Chairman, when examined by the Committee, undertook that application should be made to Parliament for the requisite authority. The pledge was redeemed, and amongst the earliest Acts passed in the session of 1864 was one to amend the laws relating to the warehousing of British spirits, by the 11th section of which any plain, unsweetened British spirits are allowed to be removed from Excise warehouse to a Customs' warehouse, and thence delivered for home consumption on payment of the proper duties of Excise. The Act provides that the Customs' warehouses used for that purpose shall be of the same security as Excise warehouses, that is to say, that they must be separate and distinct from any premises on which duty paid spirits or wines are kept, and also, that the Excise duty, though collected by Officers of the Customs, shall be charged according to the laws and regulations of Excise. The latter provision occasioned some discussion between the two Departments concerned, both of which desired to have but one set of regulations, but it was found impossible to apply the same rule to two cases so essentially different as those of British and Foreign spirits; in the former of which the Revenue Officers have the means of ascertaining the capacity of each cask before it is filled at the distillery, whereas in the latter, the contents of the cask must necessarily be the subject of estimate and calculation, leaving room for error, and therefore rendering necessary certain allowances to the importer lest the charge should be in excess of that legally payable. In both cases the object is to charge the true quantity in the cask, but in the one we have the opportunity of doing so by accurate measurement and in the other we have it not.

27 Vict. c. 12.

Difference in mode of charge by Customs and Excise a matter of necessity.

Actual decrease in warehouse allowed. 1864.

Another important alteration in our Excise laws introduced in the same Act, is that respecting the allowances for the natural waste which occurs in warehouse.

History of the question.

The subject is one of considerable importance as well to the Revenue as to the trade, and had for several years occupied a large share of attention.

Prior to 1853 no allowance whatever was made for any deficiency in the bulk or strength of spirits retained under bond, the original quantity deposited being invariably charged with duty as each cask was delivered for consumption. At that time, however, the low rates of duty (3*s*. 8*d*. in Scotland and 2*s*. 8*d*. in Ireland), and the small extent to which English spirits were warehoused, made an allowance of comparatively little consequence to the trade, as the larger price obtained for old spirits amply compensated for the loss thus sustained.

During the next ten years circumstances had materially changed, and with increasing duties distillers and merchants had more strongly objected to pay upon any greater quantity of spirits than that sent into consumption.

To meet these objections, experiments were made to ascertain the natural waste of spirits at ordinary strengths, and when contained in sound casks, and upon these experiments a scale of fixed allowances, contingent upon the time the spirits remained in bond, was established by the Act 16 and 17 Victoria, cap. 37, and subsequently enlarged and altered by the 23 and 24 Victoria, cap. 114. But though these scales were no doubt in general and on the average sufficiently liberal, it was found that exceptional cases were very numerous, arising from the warehousing of spirits at high strengths, the unsound materials or imperfect construction of casks, and even the nature of the warehouse; and to meet such cases we found it necessary to entrust the superior officer of each district with power to increase the allowance to a certain amount, on being satisfied that the deficiency had not been caused by fraudulent abstraction or other improper means.

1853. 1860.

It had thus become evident that no fixed scale could be devised which would meet all the circumstances of the trade, and we were compelled reluctantly to relinquish a mode of charge to which we attached great importance as a precaution against fraud and collusion.

27 Vict. c. 12. s. 7. 1864.

By the Act referred to it is provided that duty shall now be charged on the actual quantity of spirits delivered from bond, unless there shall be reasonable ground for believing that the deficiency, either in whole or in part, has been the result of fraud.

In working out this new system it is evident that increased reliance must be placed in the vigilance and integrity of the officers, but past experience warrants the belief that this trust will not be abused.

In order, however, to assist the judgment of the officers, as well as to enable the Board to maintain an efficient check, a scale of allowance is still adopted in practice, and any unusual deficiencies are the subjects of searching examination before the duty is remitted.

Reduction with water in a separate warehouse. 27 Vict. c. 12.

The change was not effected without remonstrance from some portion of the trade, and it has led to another modification of our laws in the 4th section of the Act, which gives permission to distillers to reduce their spirits with water while in bonded warehouse.

This concession was made at the earnest request of some of the most eminent Scotch distillers, whose case may be taken as an illustration of the minute considerations which have to be weighed before a change can safely be made in the regulations affecting great branches of industry, such as those from which duties of Excise are levied.

The Scotch distillers represented that the fixed allowance for the first month was to them a compensation for a disadvantage to which they were subject in competition with the London distillers, and they thus explained their statement. The rectifiers will receive spirits at the specific strength only of 25° over proof; that is the rule of the trade, and it is as rigorously observed as if it were a statutory obligation. But the strength at which spirits are produced by the distillers is about 60° over proof, and therefore it is necessary for those who send them from Edinburgh to the rectifier in London to reduce them *before they are shipped*, as the law prohibits the admixture of water in the bonded warehouse to which they would be consigned on their arrival in London.

The consequence is that the freight is largely and unnecessarily increased, and it was only by the liberal allowance for waste (which during the first month was absolute and not even conditioned on the existence of any deficiency in the cask), that the Scotchmen were able to maintain their position in the London market.

They asked, therefore, if this allowance were to be withdrawn, that we should place them, in so far as our regulations were concerned, on equal terms with their competitors. If there were no Excise laws, they said, we should bring our spirits to London at 60° over proof, and reduce them on arrival there, and thus should be in the same condition as the London distiller. We have a right to claim from you that the restrictions which you impose for fiscal purposes shall be so adjusted as to leave the relative positions of those who are subject to them undisturbed.

It appeared to us that their reasoning was irrefutable and that their appeal could not be resisted. We were indeed unable to allow the introduction of water into a *general* bonded warehouse, but under certain restrictions, to which the distillers readily assented, the reduction of spirits with water, in a warehouse specially devoted to that object alone, was legalized by the Act before referred to. 27 Vict. c. 12.

The 5th section of the Act makes a provision which at first sight appears rather anomalous, and it is in fact such as we should gladly have avoided introducing if possible. The section authorizes us to require a distiller or the proprietor of a bonded warehouse to provide a separate room for "racking" (that is, transferring from one cask to another) spirits *on which the duty has been paid*, and it requires the officer to keep accounts of such spirits and to exact the duty on any quantity in excess of that which has been brought in with his cognizance.

Racking duty-paid spirits in warehouse.

Generally speaking, when the duty has been paid we concern ourselves no further with the spirits, but in this instance we have found ourselves constrained to take charge of them in consequence of certain other regulations greatly conducive to the security of the Revenue, but which would hamper the distiller in his daily transactions without some such provision as that referred to.

Up to the year 1853 distillers were allowed to have on their premises an open store for spirits, and from this they supplied their customers, racking and blending the goods according to the quantity and quality demanded.

Such a store gave great facilities for fraud, and, chiefly on that account, the Act of the 16th and 17th Victoria, c. 37, required the distiller's store to be kept under revenue lock, and placed it under most of the regulations applicable to bonded warehouses. Practically this would have deprived distillers to some extent of facilities which they 1853.

formerly possessed of meeting the demands of their customers, and it was therefore provided by the same Act that a single cask of spirits on which the duty had been paid might be kept in the duty-free warehouse for the purpose of executing orders to which the stock in bond might prove inadequate.

When this rather anomalous provision was made it was not contemplated that distillers would require more than one cask at a time to be under rackage, and consequently it was supposed that the practice would not interfere with the security of the duty-free spirits in the same store. It has been found, however, in many instances, that a considerable number of casks were placed under rackage at the same time, and that the frequent operation of the distiller upon such casks has rendered it impossible for an officer to exercise a proper control over the warehouse.

To remedy this as far as the law would permit, the Board required that all casks under rackage should be kept together in a compartment of the warehouse provided for that purpose; but this arrangement, though the best that could be made by the sole authority of the Board, was far from satisfactory or secure, and therefore we have obtained from Parliament the power of compelling the distiller to keep the duty-paid spirits for racking entirely distinct from the spirits in bond.

1865. 28 & 29 Vict. c. 98. Compounded spirits allowed to be warehoused for home consumption.

In 1865-6 the warehousing of British compounded spirit for home consumption was legalized.

The makers of British brandy were the first who demanded this alteration. They represented that they were under a disadvantage in their competition with the foreigner in the home market, inasmuch as he could keep his spirits for any length of time in Customs' warehouse without payment of duty, and that the value of such spirits greatly increases by age. To this it was replied, on the authority of some of the largest dealers in British brandy, that while there is no doubt of the improvement of the grape spirit by keeping, that is not the case with the compound made in this country in imitation of it, and, moreover, that as the basis of that compound is plain spirit, which might be matured in bond, the supposed advantage might be obtained without any new enactment. The alteration, therefore, which was attended with some inconvenience and expense to the department, was not very urgently required, but as it might possibly facilitate the extension of a branch of trade which is growing into importance, we felt bound to give it our support.

1866. 29 & 30 Vict. c. 64. 1867. 30 Vict. c. 27. 1868. 31 & 32 Vict. c. 124.

In the sessions of 1866, 1867, and 1868 slight modifications of the distillery laws, in regard to the erection of vessels at distilleries, the bottling of spirits in warehouse for home consumption, and the regulations under which sugar is used duty-free in distilleries were introduced into more general Acts. Their purpose was to afford greater facilities to the trade, they were not, however, of a character to call for special exposition.

1868.

The mode in which the spirit duty has been charged at the distilleries continues to give satisfaction. The complaints from the trade as to objectionable restrictions, are very few; and no frauds of importance have been discovered or suspected during the year 1868–9.

Retrospect of alterations in duty since 1825.

The rate of duty charged on spirits having now in all probability reached a point beyond which it will not be found advisable to carry it for purposes of Revenue, it may be interesting to note the successive steps by which the present duty has been attained. The changes from the year 1825, when the existing system of levying the duty may be said to have commenced, are shown in the following table:—

Year.	England.	Scotland.	Ireland.
	s. *d.*	*s.* *d.*	*s.* *d.*
1825	7 0	2 10	2 10
1830	7 6	3 4	3 4
1835	—	—	2 4
1840	7 10	3 8	2 8
1842	—	—	3 8
1843	—	—	2 8
1853	—	4 8	3 4
1854	—	6 0	4 0
1855	8 0	8 0	6 2
1858	—	—	8 0
1860	8 1	8 1	8 1
	10 0	10 0	10 0

It may be of interest also to notice the influence which the successive increases of duty have had upon the consumption of spirits, and upon the habits of the people, more particularly as regards Scotland and Ireland, where the aggregate increase has been so great. Influence of successive increases of the duty on consumption.

In England the addition of 2*d.* per gallon in 1855 was too small to have a sensible influence on consumption. England.

The only important increase in England was that made in July 1860, when the duty was raised from 8*s.* 1*d.* to its present rate of 10*s.* a gallon.

We have already stated the effect of this increase on the consumption of the United Kingdom, and as the same explanation applies proportionately to each of the three countries it is unnecessary to repeat it here. Vide page 17.

In the two following years the consumption in England was still further reduced, the quantity for the year ended 31st March 1862 being 10,728,412, for 1863, 10,481,577; the distress in the manufacturing districts, resulting from the cotton famine, had, we have reason to conclude, much to do with the diminished consumption of these years.

Thus, we found that in the nine months from April to December of the year 1862, as compared with the same period of 1861, the following quantities of spirits were received into the stocks of retailers in Manchester and Bolton.

Manchester, 1861 - -	486,257
„ 1862 - -	409,522
Decrease	76,735 or 15·78 per cent.
Bolton, 1861 - -	196,213
„ 1862 - -	139,778
Decrease	56,435 or 28·76 per cent.

It may be observed that the depressing influences were in operation in 1861, although not to so great an extent as in 1862, and that the reduction would have been probably more considerable, had an earlier period been selected for comparison.

The four subsequent years were marked by a progressive rise, and a total increase of consumption in England of upwards of 1,000,000 gallons, or of 11,591,365 in the year ended 31st March 1867, as compared with 10,481,577 in that ended 31st March 1863. Since then there has been a slight falling off. The consumption for the year ended 31st March 1869 being 11,239,316.

This we think in part attributable to the increased importation of foreign manufactured plain spirits.

In Scotland the first of a series of increases of duty took place in 1853. Scotland.

In the year ended 31st March 1852, with the duty at 3*s.* 8*d.*, the consumption was 7,172,015, and for the year ended the 31st March 1856, with the duty at 8*s.*, it was 7,175,939, an almost identical quantity, although in the intermediate period, during which the duty successively rose to 4*s.* 8*d.* (1853), 5*s.* 8*d.* and 6*s.* (1854), 7*s.* 10*d.* and 8*s.* (1855), the fluctuations were considerable, and the consumption was lower than in the two extreme years of the period. In 1856–7, there was a marked decline, the quantity consumed falling to 5,368,052 gallons.

Continuing practically stationary in the two following years, there was yet an apparent increase in consumption in 1859–60, the quantity rising to 5,581,173. Part of the increase this year arose, as in England at the same period, from the removal of spirits from bond in February 1860, in anticipation of an increase of duty, thus increasing the receipts of the year prior to the imposition of the duty, and diminishing those of that in which the increase actually occurred.

The apparent fall of the consumption in the year 1860–61 was very considerable, amounting to upwards of 1,300,000 gallons. As observed, however, part of this was unreal, and from this point in each succeeding year there was a gradual recovery to, and including, the year 1866–7, when the consumption amounted to 5,452,261 gallons.

In 1867–8 there was a considerable fall in the consumption of British spirits in Scotland. This, however, we have reason to think was owing to the high price of grain and consequent increase of the price of spirits, which led to the importation by rectifiers

and dealers (especially in Scotland) of large quantities of unsweetened foreign spirits, and also to the use of inferior foreign and colonial rum in rectification.

There has been a partial recovery during the year 1868–9, but the quantity, 5,026,551, is still considerably below that of 1866–7, and we are inclined to attribute the reduction to the same cause as in the previous year.

Ireland.

In Ireland, in 1852, with the duty at 2*s.* 8*d.*, the consumption amounted to 8,208,256 gallons. In 1853, when the duty was increased 8*d.* per gallon it was 8,136,362, in the following year with a further rise to 4*s.* it was 8,440,734. Not until 1855, when the duty was increased, first to 6*s.* and then to 6*s.* 2*d.*, did consumption appear to experience a serious check. In that year it fell to 6,228,856 gallons. In the year following there was an increase of about 500,000 gallons. In the following year the consumption was nearly stationary, being, in 1857–8, 6,783,207 gallons.

In 1858 the duty was increased to 8*s.*, and the consumption in 1858-9 fell to 5,418,409. In the following year, 1859–60, there was an apparent increase, the quantity being 5,950,241. This, however, as previously explained, was chiefly due to the withdrawal of spirits just before the financial statement of 17th February 1860; and to a similar cause was due much of the apparent depression of 1860–61, when the quantity apparently consumed fell to 4,191,560. The depression, however, in Ireland, consequent on the high rate of duty (nearly four times greater than that which had been borne ten years before), continued for several years, reaching its maximum in the year 1862–3, when the consumption was 3,891,759.

From this year there was a gradual recovery to and including 1866–7, in which year the quantity was 5,102,756 gallons. Since then the apparent consumption has been slightly depressed, probably from similar causes to those referred to in our observations on England and Scotland during the same period.

The consumption in 1867–8 was 4,676,704, that in 1868–9, 4,842,055 gallons.

General comparison of the results of fiscal changes for the whole of the United Kingdom. 1852 to 1869.

Having traced, as far as we are able, the influence of successive changes of the rates of duty on the consumption of each of the three kingdoms, it may be of use to make a general comparison between the results for the whole of the United Kingdom at the extreme limits of the period within which these changes were effected, and of the influences, other than the rise of duty, which have permanently affected consumption.

Among the most important of these must be reckoned the reduction of the duty on foreign spirits and wine in 1860, consequent on the treaty with France. It may also be observed that whilst the duty on British spirits has increased in England since 1852 nearly 27 per cent., in Scotland 172 per cent., and in Ireland 275 per cent.; that on beer (malt) has remained stationary.

Under such circumstances it would be natural to expect that foreign spirits, wine, and beer would to some extent replace British spirits in consumption. The reduction of the duty on tea within the limits of the period under consideration from 2*s.* $2\frac{1}{4}$*d.* to 6*d.* per lb. would have an influence in the same direction.

Accordingly, we find that whilst the consumption per head of British spirits has decreased about 32 per cent. that of foreign and colonial spirits has increased 56 per cent.; the decrease on the aggregate of both kinds being 12·5 per cent. At the same time the consumption of foreign wine has increased 116 per cent., beer 32 per cent., tea 77 per cent., and cocoa 55 per cent.*

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* What, it may be asked, are the comparative rates of taxation to which these articles are subjected? The question has not, so far as we know, been distinctly or properly answered, although on some occasions, comparisons have been made between the alcohol present in beer and spirits respectively, and the tax upon them has been reduced to that standard. Perhaps a more satisfactory method would be to compare such quantities of the articles as would usually be considered equivalents by the consumer. We may suppose for instance that a labouring man might hesitate between a pint of beer, a pint of tea, or a glass of gin. Now the duty on beer being 5*s.* 9*d.* per barrel, it follows that the taxation of a pint amounts to one farthing, and supposing (which probably is a large estimate) that a quarter of an ounce of tea is used to produce a pint of the liquid, the tax which it bears is something less than half a farthing. But the glass of gin is burthened with $1\frac{1}{2}$*d.* as its contribution to the Exchequer (if we suppose that it is retailed at 25° under proof); but at all events upwards of $1\frac{1}{4}$*d.*; a large per-centage on the cost, and five or six times as much as is imposed upon the beer and twelve times as much as on tea.

The data from which these results are obtained are given in the following Table :—

Year ended	Population.	Consumption of: British Spirits. Gallons.	British Spirits. Gallons per Head.	Foreign and Colonial Spirits. Gallons.	Foreign and Colonial Spirits. Gallons per Head.	Gallons per Head of Spirits of all Kinds.	Foreign Wine. Gallons.	Foreign Wine. Gallons per Head.	Beer. Barrels.	Beer. Barrels per Head.	Tea. Pounds.	Tea. Pounds Weight per Head.	Cocoa. Pounds.	Cocoa. Pounds Weight per Head.
31 Dec. 1852.	27,500,000	25,200,879	·916	4,850,310	·176	1·092	6,346,061	·230	16,732,454	·608	54,713,034	1·98	3,328,527	·121
31 Mar. 1869.†	30,403,000‡	21,107,922	·694	8,366,726	·275	·969	15,151,688	·498	24,542,664	·807	106,825,160	3·51	5,729,946	·188

† Year ended 31st December 1868 for Customs Duties.
‡ Estimated for the middle of the financial Year 1868-9.

These facts, we think, speak conclusively in favour of the increase in the duty on British spirits, which have thus been made to yield a larger revenue (10,553,961*l.* in 1868–9 against 6,255,707*l.* in 1852) with a diminished consumption, whilst at the same time an impetus has been given to the substitution of milder stimulants for ardent spirits, which appears likely to be the commencement of a desirable change in the habits of the population.

Favourable effect of the high duty on spirits.

In Ireland more especially a taste for beer is making progress. It is not easy to obtain rigidly exact statistics on such a subject, but the following account of consumption given in our report for 1864 is, we believe, very nearly accurate.

Increased consumption of beer in Ireland.

Consumption per Head of Population.

England, 1852	-	·85 of a barrel.
„ 1864	-	·95 „
Increase	-	11·7 per cent.
Scotland, 1852	-	·20 of a barrel.
„ 1864	-	·32 „
Increase	-	60 per cent.
Ireland, 1852	-	·09 of a barrel.
„ 1864	-	·20 „
Increase	-	122 per cent.

There is a continued, although less rapid, progress in the same direction.

EXPORTATION OF SPIRITS.

One of the most striking consequences of the concessions made in the Act 11 & 12 Vict. c. 122. (ante p. 13) was the establishment of a new and large trade in the exportation of rectified and compounded spirits to the colonies and foreign countries, and the development of a trade, which had previously been inconsiderable, in the exportation of plain spirits.

Effect of the legislation of 1848.

This trade has been subject to great fluctuations; its general progress may, however, be indicated by the statement, that the average quantity annually exported in the three years immediately following the passing of the Act referred to amounted to 283,608 gallons, and that of the three years ending on the 31st March 1869 to 1,317,295 gallons.

General progress of trade in plain spirits.

The trade during these periods was steady, and, with the exception of about 200,000 gallons to Portugal in 1868, it was, in both periods, uninfluenced by those large exportations to the wine producing countries of Europe, which have, in the intervening years, caused so much irregularity, and so much temporary expansion in this branch of our commerce.

Previous to 1855–6, we sent only a small quantity of spirits to France. In that year, we sent upwards of 3,000,000 gallons; a result no doubt mainly attributable to the failure of the vines. The total quantity exported amounted to 3,840,691 gallons, the highest quantity in any previous year (1853) had been 827,912.

Effect of failure of vines in France, &c. 1856.

Similar causes operated in 1856–7 to swell the total quantity exported to 5,717,529, the highest figures which our exports have yet reached.

1857. An alteration in the French laws made in August 1857, sanctioning the use of grain in distilleries, and imposing a duty on spirits imported, caused a great reduction in our exports, which in 1857–8 fell to 3,524,865 gallons.

1858–61. In the three following years our trade assumed more normal proportions, the average quantity being less than 2,000,000 gallons.

1861–2. In 1861–2 there was an unusually large exportation to France and Portugal. This continued in 1862–3, and was in that year supplemented by an increased trade with Turkey and the West Coast of Africa, owing to the war in America, which stopped the supplies of spirits previously drawn from that country. Similar causes operated

1863–4. in 1863–4, and the average of the three years exceeded 4,000,000 gallons.

1864–5. In 1864–5 there was a considerable decline. This was still more marked in the following year 1865–6, when the total quantity exported fell to 1,659,986 since which period the variations have been much less considerable.

Causes of fluctuations. It may be remarked generally, that with the exception of those resulting from the war in America, the great fluctuations in this branch of trade have occurred in our exports to wine producing countries; and are no doubt chiefly dependent upon the quantity required for fortifying wines and brandies when the vintage has been such as to render this supplemental assistance necessary.

Vine disease. Competition of Prussian spirits. The decline during the last four years has been attributed by the distillers to the very low prices of Prussian spirits, made from potatoes and roots, and which, although generally coarse, and inferior to the productions of this country, are taken in large quantities for fortifying wines, and for mixing with such spirits and liqueurs as have sufficient flavour to disguise the unpleasant taste of the adulterating material. These spirits are much used in this country for fortifying wines in bond.

The competition of these foreign spirits has probably had a considerable influence on our European market, although we think the results are not wholly due to it. Thus, whilst the exports to Portugal fell to 48,762 gallons in 1866–7, they rose to 229,119 in

1867–8. 1867–8, falling again to 38,316 in 1868–9. These figures indicate the operation of causes, other than the steadily depressing one of underselling alleged to have commenced in 1865–6.

1868–9. Decline of the trade with Europe. The quantity exported in the year ended the 31st March 1869 was 1,360,440, of which less than 100,000 gallons were taken by all the countries of Europe. In fact the exports to the wine growing countries of Europe have, for the present, almost wholly ceased, whilst the export to countries out of Europe affords evidence of the progressive growth referred to in our opening remarks on this subject.

METHYLATED SPIRIT.

Allowed duty free for use in the Arts and Manufactures, &c.

Origin and history of the invention. The high price of duty-paid spirit in this country not only repressed scientific research, but seriously interfered with trade, by compelling manufacturers to resort to cheaper and inferior substitutes for spirits, which injured the character of the goods, and, in some instances, made it doubtful whether the manufacturers in this country could much longer compete with those of the continent, where the duty on spirit is inconsiderable.

1853. In the year 1853, a gentleman, who had obtained a patent for an artificial lubricant as a substitute for sperm oil, applied to your Lordships to be allowed to use spirit in the manufacture of his lubricant, duty-free, or at least at a reduced rate. After a careful examination of his invention, we found not only that the spirit was rendered unfit for drinking, but that it could not by any process be restored to its original purity. We, therefore, recommended that his request should be complied with.

It was, however, suggested by the then Secretary to the Treasury, Mr. Wilson, in the discussion of this subject, that it would be very desirable to ascertain whether it would be practicable to allow the use of duty-free spirits, generally, for manufacturing purposes, without danger to the Revenue derived from potable spirits. An extensive series of experiments was, therefore, made in our own laboratory, the result of which led our chemical officer, Mr. Phillips, to suggest the addition of crude wood naphtha to spirit of wine, as an efficient means of preventing any abuse of the privilege, should the spirit, in such a mixture, be exempted from duty. This suggestion was referred to Professors Graham, Hofmann, and Redwood, who reported that a mixture of 10 per cent. of purified wood naphtha with spirit of wine would effect the object which we had in view.*

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* See Parliamentary Papers 1855, No, 201.

An Act was consequently passed in 1855 allowing such a mixture to be used duty free. Although there was good reason to believe that the methylated spirit (as the mixture was denominated) would be so unpalatable that it would effectually repel ordinary drinkers, yet, as it was not, in a peculiar degree, pernicious to health, it was impossible to predict what might be the result if such a means of intoxication at a cheap rate were readily accessible to habitual drunkards. It was, therefore, deemed necessary to impose such conditions on the use of methylated spirit as would guard against its possible perversion to purposes for which it was not intended.

18 & 19 Vict. c. 38. 1855.

Persons who wished to use the spirit were required to make a written application to the Board, and to engage, under bond, that it should be properly applied. They were then furnished with forms of requisition, by means of which they could at pleasure obtain such quantities as they might require, not being less than 10 gallons at a time.

Regulations.

These regulations still apply in cases in which the spirit is required to be used in quantities greater than can be met by supplies not exceeding one gallon at a time, but by Act 31 & 32 Vict. c. 124. the minimum quantity that may be supplied at one time is reduced to 5 gallons.

31 & 32 Vict. c. 124. 1868.

The following are the principal purposes to which the spirit was at first applied:— Making furniture polish, varnishes, and lacquers; dissolving gum resins for hat manufacturers; manufacturing hypersperm oil, chloroform, sulphuric, nitric, and chloric ethers, sweet spirit of nitre, fulminating powder, and transparent soaps; extracting vegetable alkaloids, such as quinine, morphine, &c.; making soap liniment, and extracts required in veterinary medicines; preparing goldbeaters' skins, floating mariners' compasses, and filling spirit levels; preserving objects of natural history, and in chemical and anatomical researches.

Purposes to which the spirit might be applied:

We did not at that time feel justified in allowing it to be adopted as a source of heat or of light for domestic purposes. In order, however, to accommodate a large class of workpeople known as French polishers, we permitted the spirit to be sold in smaller quantities than those prescribed by the Act, on condition that a certain proportion of shellac or other gum resin was dissolved in it, so as to make the preparation which is technically termed "finish," from its being employed to complete the polishing of the goods.

not at first for domestic purposes.

Finish for French polishers.

There cannot be a doubt that this measure has been very beneficial in its operation. Besides the direct encouragement which it has given to scientific research, and to manufacturing industry, it has materially lessened the demoralizing practice of illicit distillation, which was carried on (in London at least) principally for the supply of persons who use spirits as a solvent for gums, or in the manufacture of ethers or spirits of nitre.

In 1861 we considered that we had sufficient experience to warrant us in concluding that there was no danger of the preparation being converted into a beverage, and that we might safely remove some of the restrictions which it was at first thought necessary to impose on its sale and use, and in July of that year an Act was passed which enabled any one (other than persons dealing in exciseable liquors) to obtain a licence for retailing methylated spirit in quantities not exceeding one gallon at a time, and removing, in respect to the small quantities sold under such licence, the restrictions which confined its use to the various processes connected with the arts and manufactures.

1861. 24 & 25 Vict. c. 91.

Allowed to be used for general purposes, and in small quantities.

It may now be purchased in small quantities for domestic use, and is largely consumed in a great variety of appliances to luxury and comfort, from the spirit lamp on the breakfast table to the singeing apparatus in the stable. The duty on the retail licence was in the first instance fixed at 2*l.* 2*s.*, but it has since (by 30 & 31 Vict. c. 90.) been reduced to 10*s.*

Licence duty reduced in 1867.

Methylated spirit has found an extensive application in the preparation of the brilliant new dyes which were introduced about 1861. The French had long been in the habit of using alcohol in dyeing, but the high duty on spirits in this country formerly acted as a complete prohibition of their use for this purpose, and enabled the French to maintain an undoubted superiority.

Used for dyes.

In 1863 the high price of turpentine, occasioned by the war in America, led to an attempt to use rum as a substitute for it in paint, and as it was represented to us that the methylation of rum for that purpose would be a great boon to the West Indian colonies, by affording an outlet to inferior produce which was scarcely saleable as beverage, we obtained the authority of Parliament for allowing the mixture of rum in bonded warehouse with wood naphtha. At the same time we had no expectation that rum in that or any other form would really answer the purpose of turpentine, and our opinion has been confirmed by the result.

1863. Methylation of rum as a substitute for turpentine. 26 & 27 Vict. c. 102.

The same Act legalized the exportation of methylated spirit.

Exportation of methylated spirit legalized.

A German chemist having introduced a process by which wood naphtha may be so far

purified as to be available for drinking purposes, if not alone and unmixed, at all events in combination with flavoured compounds; and there being some doubt whether this spirit, not being produced by fermentation, could be brought within the existing Revenue laws, an Act was passed in 1865 rendering it liable to the ordinary duty, and subject to the general spirit regulations. It was obvious that from whatever source produced, this spirit ought to be subject to the same duty as other potable spirits.*

28 & 29 Vict. c. 96.

Fraudulent use of the spirit under pretence of being a medicine:

Up to the year 1866 the consumption of methylated spirit had, by an almost regular progression, continued to increase, rising from 218,103 gallons in 1856–7 to 1,070,897 gallons in 1865–6. The fraudulent practice of making a compound of methylated spirit, which under the pretence of being used as a medicine, was in reality sold as a stimulant in the place of ordinary spirits, although not extensively prevailing, had, in 1866, become an increasing practice, and from every point of view it appeared most desirable that it should be suppressed. It was also intimately connected with the application of methylated spirit to purposes for which it was never intended, though not expressly prohibited, namely, the preparation of tinctures and of medicines for internal use, an application of that spirit which the Pharmaceutical Society considered highly objectionable.

prohibited by 29 & 30 Vict. c. 64. s. 8. 1866.

It was, therefore, necessary to resort to legislation, and to prohibit entirely the use of methylated spirit in any preparation which could be used internally as a medicine. Sulphuric ether and chloroform, on account of their being used extensively in arts and manufactures, were excepted from the prohibition above specified. Methylated spirit may also still be employed as a solvent or agent in the production of medicines, provided no spirit or derivative thereof shall remain after the completion of the process.

29 & 30 Vict. c. 64. s. 9. French polishers' "finish" defined.

In addition to this prohibition, it has been found advisable to impose a legal restraint upon any alteration in the character of the compound known as "finish," except by the introduction of more resin or colouring matter.

The object is to prevent "finish," which may be procured in unlimited quantity by the general public without certificate or a compliance with any forms, being applied to other than its legitimate purpose, that of a polish for furniture.

The presence of the required proportion of gum resin in finish was considered to be a sufficient safeguard to the Revenue, but there is no doubt that large quantities of finish were turned to improper account, either by covering the nauseous flavour with aromatics, or by distillation with acids, which effected a conversion into potable ethers.

As an additional security to the Revenue, therefore, as well as to ensure the using of the finish for none but the approved purposes in the arts, a provision in the law was made to the preceding effect.

Consumption checked by these measures.

The effect of this legislation has been to check consumption to a considerable extent, but, as we believe, to confine it to legitimate purposes. In the year ended the 31st March 1866, 1,070,897 gallons were used; 1867, 1,031,214; 1868, 854,844; 1869, 885,957. We think it probable that the decline of upwards of 200,000 gallons between March 1866–8 represents the extent to which this spirit was applied either to fraudulent purposes, or to those, such as the preparation of medicines for internal use, to which its application was undesirable. The increase during the last year may, we think, be fairly considered as representing the natural growth of a legitimate consumption.

BEET-ROOT DISTILLERIES.

1856. Attempt to introduce beet-root distilleries.

The most important matter connected with the Distillery Laws, which engaged our attention in the course of 1856, was the attempted introduction into this country of a process of distillation from beet-root, which appears to have been adopted to some extent in France. The nature of the process was such, that our Revenue Laws did not admit of its being carried into operation; but on learning that some persons interested in it wished to try an experiment with it on a large scale at Farningham, in Kent, we conceived it to be our duty to offer no objection or impediment to their proceedings. We, therefore, allowed full liberty of action to these experimental distillers, but stationed some careful officers at the works, and received from them constant reports, explaining in detail the method of working, and all the incidents to it, together with exact accounts of the results obtained. These, both in that, and the following year, were very unsatisfactory, and did not lead us to anticipate any further attempts of the same nature; but Messrs. Dray, who made the apparatus, and were licensed

Allowed as an experiment.

*Attempts have at times been made to purify and render drinkable the methylated spirit, but hitherto, as we believe, without success. A report from Mr. Phillips, the Principal of the Laboratory, on this subject will be found at page 158.

by the patentee of the process, represented to us so strongly the necessity of giving a fair scope to their experiment, by trying it on a large scale, and with the produce of various qualities of soil, that we obtained your Lordships' leave (not without first ascertaining that the licensed distillers would have no objection), to permit the erection of twelve experimental beet-root distilleries in different parts of the United Kingdom, the selection of places and of persons being left to Messrs. Dray. Only ten of these distilleries were in operation in 1857. None of them succeeded in producing a saleable spirit, or spirit of any kind in sufficient quantity per ton of root to pay their working expenses according to the calculation of the projectors.

Failure and

In 1858 the number of these distilleries in operation was reduced to seven. In 1859 only four continued working. In succeeding years the number was still further reduced, until in 1863, after patiently watching them for seven years, we were relieved from further anxiety on the subject by the final relinquishment of the manufacture by the last of the gentlemen who had embarked in the undertaking. We understood that in all cases the experiment entirely failed as a remunerative business.

gradual abandonment of the project.

Although during the progress of the manufacture some improvement was effected in the quality of the spirit, yet it was never so far ameliorated as to be suitable for other purposes than methylation.

Notwithstanding the failure of previous attempts to introduce the manufacture of beet-root spirit, a landed proprietor is about to renew the experiment, but he has agreed to conform to the regulations in force for ordinary distillation in this country, and has not sought the continuance of the indulgences under which the beet-root distillers previously worked.

1869. Experiment about to be renewed.

ILLICIT DISTILLATION.

Illicit distillation has always been, more or less, carried on in the large towns of England.

England.

Treacle is the material generally employed, and the process is so simple and easy that it may be conducted successfully in any place where there is a supply of water. Illicit spirit can be sold with a fair profit at 5*s.* or 5*s.* 6*d.* a gallon :—the duty on legally made spirits is 10*s.* a gallon. It cannot, therefore, be expected that the practice will be entirely suppressed. We have succeeded, however, in keeping it within such bounds that the quantity smuggled is too inconsiderable to affect prices in the regular market, and so long as that is done, neither the fair trader nor the Revenue will sustain much injury.

Materials.

Profit.

In 1850 this demoralizing and baneful traffic was evidently increasing, and it was considered advisable to organize in London a small corps of Excise officers, whose attention should be exclusively devoted to the suppression of the illicit manufacture of spirits. The services of the Metropolitan Police, and of the Constabulary in several other parts of the country, were at the same time secured for this purpose, by the issue of a certain number of commissions investing them with the powers of officers of Excise.

1850. Action necessary for its suppression.

These steps were completely successful. Numerous detections were made, and the offenders severely punished by fine or imprisonment; those who were detected frequently informed against those who had escaped, and before the close of 1853 it was evident that illicit distillation was greatly checked.

Vide vol. of Tables p. 12.

A large proportion of the illicit spirit was sold to varnish makers, French polishers, hatters, and other manufacturers; but that market has been entirely closed against the smuggler by the Act of the 18th & 19th Vict. c. 38., and subsequent Acts, to which we have before referred, which allow methylated spirit to be used duty-free in the arts and manufactures.

Effect of the introduction of methylated spirit. 1855.

In illustration of these remarks we may observe, that whilst in 1850 the number of detections in England amounted to 551, in 1853 they had fallen to 288; and although in 1855 the number had slightly increased, amounting to 321, the effect of the Methylated Spirit Act passed that year was to reduce them in 1856 to 194. Since that time there has been a steady and most satisfactory decrease, the number for the year ended the 31st March 1869 amounting to only 41.

Present state satisfactory.

The absence of detection does not necessarily afford proof of the non-existence of illicit practices. The experience of the Department, however, enables us to say that, practically, the number of detections made is a fair criterion of the extent to which illicit practices prevail, and judged by this standard it is nearly extinct in England.

Scotland.

The state of Scotland in respect of illicit distillation is highly satisfactory. In 1823 when, as we have before observed, the duty on spirits was 6*s.* 2*d.* per gallon, smuggling was carried to such an extent that it was considered necessary, as the only effectual means for its suppression, to reduce the duty to 2*s.* 4*d.*

The duty is now 10*s.*, and smuggling may be said scarcely to exist.

In the year ended the 5th July 1823 there were 14,000 prosecutions in Scotland for illicit distillation and malting. In 1856 there were only 48 detections reported, and many of these were of a trifling character. Ten years later there were 10 only.

It would be curious and interesting to trace the causes which have led to this great improvement in Scotland, and to ascertain why their operation has not extended to Ireland. But the subject is somewhat obscure. Much, no doubt, is owing to the influence of the Scotch landlords and occupiers of land, who have constantly discouraged illicit distillation upon their properties, and, by showing their disapprobation of it, have materially aided in promoting a better feeling among those who would otherwise have countenanced the smuggler. This, we fear, is not the case in Ireland.

Vide p. 160.

Some effect, too, is produced in Scotland by the taste which prevails there for malt spirits and spirits of a better flavour and quality than the smuggler usually manufactures.

The influence of the Methylated Spirit Act of 1855 extended to Scotland, and had the effect of reducing to an almost nominal degree the little that remained of illicit distillation prior to its enactment. Thus, in 1855 the number of detections was 70, in 1856 it was reduced to 48. The number in the year ended the 31st March 1869 was 16, showing a slight increase on the number of the previous year, when 11 detections were reported. The number is, however, so inconsiderable as to give not the least ground for alarm.

Ireland.

In Ireland, illicit distillation unfortunately still prevails to a considerable extent. In 1850, when the duty was only 2*s.* 8*d.*, there were 3,451 detections by the Revenue police. In 1856 there were only 2,287, of which 1,011 were made by the Constabulary.

17 & 18 Vict. c. 89.

By an Act passed in the year 1854 the Constabulary were authorized to act as Excise officers in the suppression of illicit distillation and malting whenever the Lord Lieutenant should see fit. They were so employed in the counties of Donegal and Cavan from the 14th March 1855 to October in that year, and the success which attended that experiment induced the Government, in October 1855, to extend the operation of the Act to the whole of Ireland.

Employment of Constabulary. 1855.

We are bound to express our obligation to the Constabulary for the readiness with which they have undertaken and performed the functions thus imposed upon them. The detections which they have made are considerable in number, (and it must be borne in mind that the suppression of smuggling is only subsidiary to their other duties), and there can be no doubt that the moral effect of the employment of a force, so much respected and so closely connected with the Magistracy and the Vice Regal Government, will ultimately have great influence on some classes in Ireland, who have hitherto been too much disposed to look with indulgence upon offences against the Revenue Laws. Could we obtain the cordial co-operation of the owners and occupiers of land in that country, as we have in most parts of Scotland, we should have no apprehension of the revival of smuggling to any great extent, even if the price of grain were much lower than at present.

Saving by employment of Constabulary.

The substitution of the Constabulary for the Revenue police effected an immediate saving of 43,832*l.* a year.

Effect of good harvest as a stimulus to illicit distillation.*

There have been constant variations in the extent of smuggling in Ireland, without any other apparent cause than an abundant or a deficient crop. We have had occasion to advert in previous reports to the influence of the quality and quantity of the harvest, more particularly that of oats, upon the state of illicit distillation. Thus, in the year 1862 the number of detections was 1,972, in March of that year the price of oats in the market of Dublin was 14*s.* 2½*d.* per barrel. In the following year, with oats at 13*s.* 8*d.* per barrel, the number of detections increased to 2,757. In 1864, with oats at 12*s.* 8*d.*, they were 3,457. In 1865 similar causes continued to operate in increasing the number of detections to 3,575, the highest number known for upwards of 20 years.

A return to higher prices in 1866 and 1867, caused the number of detections to fall successively to 2,319 and 1,606.

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* Vide Mr. Gladstone's Budget speech, May 1864.

The number of detections in the year ended 31st March 1869 has been 1,841, showing an increase over that of the preceding year of 237 cases, but, as compared with 1867, a decrease of 478. The number last year is still little more than half that of a period so recent as 1865.

The extent to which illicit distillation still prevails in Ireland is a subject for regret. We do not believe that the legitimate trade of the distiller has been affected by it. The counties of Donegal, Sligo, Galway, and Mayo, which are some of the poorest and wildest districts in Ireland, are those in which smuggling appears to be concentrated.

So far as we can learn, the illicit spirit is made for the supply of the local population alone, and does not find its way into the great towns. The consumers are those who are too poor to buy the duty-paid spirit, and therefore, although we deplore the existence of the practice, we consider it scarcely worth notice as affecting Revenue.

General remarks.

In our observations on the influence of the increase of the duty on spirits upon consumption, and upon the habits of the people, we contrasted the consumption of various articles liable to Customs' and Excise duties, at a period before the commencement of the changes in the spirit duty, with the consumption at the present time; and we drew hence the most favourable conclusions as to the influence of recent fiscal changes. The elements of the question were, however, scarcely complete, without a corresponding contrast of the state of illicit distillation at the two periods in question. The habitual and successful evasion of law, whether fiscal or otherwise, has an influence so demoralizing, so destructive to the character of a people, that had the results referred to been co-incident with any considerable increase of the illegal production of spirits, much of our cause for congratulation would have been removed. It will be seen, however, that the facts are quite otherwise; that there has been a decrease instead of an increase of illicit distillation. As a pendant to our table on page 23, we subjoin one showing the number of detections made at the same periods.

	Number of Detections.		
Year ended	England.	Scotland.	Ireland.
31st Dec. 1852 -	509	124	2904
31st March 1869 -	41	16	1841

These results afford, for England and Scotland, solid ground for satisfaction, and for Ireland, of hope.

MALT.

The principal part of the following account of the mode in which the duty is charged is to be found in Bell's Excise Officer's Manual:

"The duty on Malt is charged at the rate of 2*s.* 7*d.* per bushel and 5 per cent. when made from barley, and at the rate of 2*s.* and 5 per cent. when made from the inferior kind of barley grown in Scotland and Ireland called bear or bigg; the charge is not made by actual measurement, but on the quantity estimated to have been made. The principle followed in levying the duty is to prescribe the course of manufacture, and to adopt such a system of checks and charges as shall ensure an account of all grain in the first two stages of the process of wetting and couching, and prevent the illegal introduction of grain at any subsequent stage. The maltster is required to give previous notice of the time when each wetting is to commence, and the Officer attends to obtain an account of the corn or grain as soon as possible after it has been steeped. He then follows the operation step by step, and takes an account of the grain at uncertain times in the various stages of the process, with the view of raising a charge for the duty against the trader, and preventing the introduction of uncharged grain. The duty is charged on the largest quantity of grain found in any stage of the process, after the following deductions are made: viz., 18½ bushels in every 100 bushels found by gauge in cistern or couch, and half the quantity found on the floor or kiln. The charge generally arises from the quantity found in the couch frame, but occasionally from the cistern or floor. The grain in the cistern is generally very tight and compact, from the pressure caused by its swelling, and therefore as a rule it occupies a smaller bulk in the cistern than in the couch, into which the grain is required to be emptied in the ordinary manner of working without being subjected to any means of compression. A charge from the cistern is sometimes unavoidable when the grain is put in after the water, or when, in hot weather, it is rendered unusually buoyant by the rapid formation of gases. When a charge arises from a floor it is owing to an exuberance of roctlet,

or some irregularity on the part of the trader. The gauging of malt, especially when it is in process of vegetation on the floor, requires great care on the part of the Officer. When a maltster conducts his business with ordinary skill, the allowances are not only found sufficient to cover the swell in the grain, but the malt, when measured from the kiln, generally exceeds the dry barley steeped from three to ten per cent. A maltster is required to pay the duty charged on him within six days after the close of the round, unless he has given bond, in which case he is allowed six weeks credit, and a further credit of three months for a moiety of the duty charged between the 31st December and the 1st April, and the whole of the duty charged from the 1st April to the 15th May in each year; but a maltster who avails himself of this further credit has to pay interest at the rate of 3*l.* 5*s.* per cent. per annum for three months on the amount of duty in respect of which payment is deferred. Malt may be made duty free for distillery purposes. For the use of brewers of porter, patent or roasted malt is prepared by the roasting of ordinary pale malt. Persons who make it are required to make entry of their premises and take a license (duty 20*l.*), and are subject to various regulations for preventing frauds (5 Vict. sess. 2. c. 30.) Dealers in roasted malt are also to be licensed (duty 10*l.*)"

The under-mentioned Acts relating to the Malt duty are either wholly or partly in force at the present time:

12 Anne stat. 1. c. 2.
1 Geo. 1. stat. 2. c. 2.
3 Geo. 4. c. 18.
3 Geo. 4. c. 30.
6 Geo. 4. c. 58.

The principal Acts relating to this duty are the—

7 & 8 Geo. 4. c. 52.
11 Geo. 4. c. 17.
11 Geo. 4. c. 31.
1 & 2 Will. 4. c. 55.
1 Vict. c. 49.

The following Acts also contain important regulations:

5 Vict. sess. 2. c. 30.
18 & 19 Vict. c. 94.
19 & 20 Vict. c. 34.
22 & 23 Vict. c. 18.
23 & 24 Vict. c. 113.
26 Vict. c. 3.
27 Vict. c. 9.
27 & 28 Vict. c. 56.
28 & 29 Vict. c. 66.
29 & 30 Vict. c. 64.
30 & 31 Vict. c. 90.

A duty on Malt has been levied uninterruptedly in England since the year 1697; in Scotland, since the year 1713; and in Ireland, since 1785. But the law, at present in force, is, in the main, that which was adopted by the Legislature in 1827, when the previous Acts were consolidated into one Statute applicable to the whole of the United Kingdom.

1827. 7 & 8 Geo. 4. c. 52.

The alterations made since that time, chiefly in 1830, 1847, and 1860, were calculated to relieve the traders from regulations which put them to trouble and expense, or subjected them to a higher charge than was intended by the Legislature. Most of the grievances, which remained untouched by the law, have been removed of late years by our interference, and on the whole, the relations which exist between the persons engaged in the malting trade and this Department are on a satisfactory footing.

1854. War duty imposed by 17 & 18 Vict. c. 27.; its effect upon consumption.

The imposition of the additional duty upon malt in 1854 (raising it from 2*s.* 7*d.* and 5 per cent. to 4*s.* a bushel) was attended with very little difficulty or expense.

It is not easy to ascertain, from so short an experiment, what was the actual effect, upon consumption, of making so large an addition to the duty. The result in figures shows a falling off of 5,811,773 bushels, as compared with the quantity charged with duty in the preceding year; but there were many disturbing causes to which this may, in a great measure, if not wholly, be attributable.

The quantity of malt, made in the previous year, was unusually large, and, as the additional duty was only temporary, both maltsters and brewers kept their stocks as low as possible during its continuance. The price of barley, too, was high in the years

1855–56, and the quality inferior. Taking all these circumstances into account, we do not think that the duty was so high as to check the consumption of the article.

The number of bushels charged in the year ended 5th April 1854, was	41,020,381	Duty	£5,552,457
The quantity charged in the year ended March 1855, was	35,208,608	Duty	6,848,476
Decrease	5,811,773	Increase	£1,296,009

Difficulty in charging stocks of malt, and

The principal difficulty which we experienced in carrying out the law of 1854 was in assessing the duty on stocks on hand at the time of the commencement of the additional tax, and in determining the drawback at its termination. When the additional duty was imposed no complaints were made of the Officers having under-estimated the stock on hand, although, in numerous instances, it was gauged in bins and store-rooms containing quantities so large that the malt was greatly compressed by its own weight; but when the drawback was to be claimed we were overwhelmed with complaints of the injustice of taking the gauge as a measure of quantity, unless the malt were spread thinly on the floor. The fact, however, that the accounts were taken in both instances under precisely similar circumstances furnished a sufficient answer.

in making allowance for unscreened malt.

There was also some trouble occasioned by the distinction which it was only fair to make between screened and unscreened malt, to the latter of which the law accorded an allowance of $7\frac{1}{2}$ per cent. of the duty. But, after the stocks had been examined with this distinction in view, large claims for the allowance were made in cases where our Officers declared that the malt had been screened, and where the maltster was obliged to admit that it had been partially screened. We did not think that such an intermediate state could safely be recognized at all, and it was quite clear that it was not entitled to the same allowance as malt wholly unscreened. The result was a compromise, by which 5 per cent. was deducted from the charge on partially screened malt, in certain cases in which clear evidence was produced in confirmation of the claim.

Amount of drawback on stocks of malt on repeal of war malt duty in 1856.

The total amount of the drawback paid was 840,000*l.*

The Revenue from malt is at present collected without much fraud or evasion. There are, indeed, no complaints from the traders, who are generally not backward in alleging remissness in the Revenue Officers where there is the slightest pretext for the accusation. Some years ago such complaints were very general; but a more frequent survey, and the constant and unexpected visits of our Surveying-General Examiners throughout the country, appear to have had the effect which was intended.

Fraud by compressed couches.

The most usual form of fraud of late years has been that of compression of the grain in the couch, and it is, unfortunately, the most difficult to repress. It prevailed, in the year 1845, to such an extent as to require a vigorous intervention on our part, and it was only by great firmness, and with the support of a well-reasoned judgment of the Court of Exchequer, that we were able to check the growth of this practice, which, through the negligence of our Officers, had become very general in the smaller malt-houses in all parts of the country.

The Queen v. Speller, Nov. 1847.

Frauds by malt roasters checked in 1856.

While upon the subject of frauds we must not overlook the Act 19 & 20 Vict. c. 34, which has put an end to a most embarrassing species of fraud which had been long carried on by malt roasters in open defiance of the law. We mean the substitution of raw grain for malt, and its introduction in the latter character into breweries. This Act gave us the means of protecting the Revenue and the fair trader. It provides that all grain in the malt roaster's possession shall be deemed unmalted, unless the plumule shall have extended half the length of the grain.

The difficulty, in many cases, of distinguishing between malted and unmalted grain, when it had been roasted, was very great—so great indeed as to have compelled us, after some attempts, to abandon all hope of obtaining convictions in cases where such a mixture had been found in stock; although it was perfectly clear, from the price at which it was sold, that no duty had been paid, at least on the greater part of it. An effort to defeat this mode of defrauding the Revenue was made in 1855, by the introduction of a law requiring maltsters to keep grain under process for 168 hours, in order to insure a sufficient amount of germination to make malt readily distinguishable from unmalted grain. But the ingenuity of the malt roaster again baffled us. The maltster who supplied him was instructed to expose the barley to considerable heat on the kiln before it was steeped; its vegetative power was thus destroyed, and, at the end of the 168 hours, it came forth legally malt, but quite undistinguishable from the raw grain with which it was immediately mixed by the roaster.

18 & 19 Vict. c. 94. Malt to be crushed, not ground.

An additional check to the use of raw grain in breweries was given by the Act passed in 1855, requiring brewers to crush their malt with rollers instead of grinding it; the former process being sufficient for malted, but not for unmalted grain.

Remission of duty made when malt is unfit for use.

The barley of 1856 and 1860 was of a very inferior description. Much of it, when it had undergone the process of malting, proved to be unfit for the brewer's use; and we granted a remission of the duty, as we always do in such cases, provided our Officers are satisfied that the malt has been disposed of without endangering the Revenue. The regulations at present in force require the malt to be mixed with linseed meal or ground linseed cake, thus rendering it unfit for use in brewing.

Rye malt.

In the year 1858 we caused experiments to be made with a view to determine the conditions under which the duty on rye could fairly be assessed. As it swells much more than barley, when steeping in the cistern, it would practically be subjected to a higher duty unless the allowance which the law makes for increase in the cistern and couch frame were altered; the result convinced us that an allowance of 30 per cent. ought to be made for the swell of that kind of grain instead of 18½ per cent., which is sufficient for barley, and your Lordships were pleased to sanction a deduction to the former extent. The quantity of rye malted is small.

1859.

23 & 24 Vict. c. 18. s. 7. Period of credit reduced; Mr. Gladstone's explanations of the reasons.

The period of credit allowed to maltsters for payment of the duty was this year reduced, and by this measure the Chancellor of the Exchequer obtained an addition of something like 800,000*l.* to the receipts of the year for which he was providing. The nature of the change in the law and the reasons for making it are thus stated in the Budget speech on the 18th July 1859: "Speaking roughly there is a credit of "nearly six months which is given to the maltster by the public, the effect of which "is that he makes his malt, disposes of his malt, and is paid for his malt in general, "or at least if he is not, it is his own fault, before he is called on to pay the "duty, or, in other words, to a considerable extent the public find capital for the "maltsters. This, with the slight exception of the hop duties, is altogether an ex- "ceptional privilege. The distiller of spirits, directly after the spirits are gauged "and the gauging officer has completed his round, is called upon to pay the duty. "A delay of five or six weeks is all that takes place in the payments of the distillers "of spirits and the makers of paper, and in point of fact the duty is paid as soon "as the Collector can make out the charge. The Government give them no credit, "but they require them to pay the duty to the Revenue Officer when he presents "his account. In the case of the maltster, there is a clear term of eighteen weeks "which, added to the other six weeks taken for making out the accounts, makes a "delay of nearly six months. The system of finding capital for traders on the part "of the public is in principle a bad system, and being bad it has also this second "bad feature, that it is an exceptional system, being a privilege granted to some "and not to others, therefore the Government are of opinion that the time has come "when this system may be safely modified, I do not say abolished altogether, because "a sudden abolition of such a system would derange the trade, and run the risk of "hampering the operations of private parties, whose resources might not be large, "and that would be extremely objectionable. My proposal is, therefore, to deal with "the malt credits, but to deal with them in the mildest manner. Of the eighteen "weeks now allowed we propose to take away six, leaving twelve. I do not say that "there might not be a further measure in the same direction at a future time, and "after matters have been adjusted to the present change; but this I do say, that "I am most unwilling to give grounds for complaint, and in proposing to abridge "these six weeks from the credit given in the case of malt, we also propose that you "should incur the very small expense of allowing the maltster a discount at the rate "of 4 per cent. on the payments made under the proposed system at an earlier period "than he has been accustomed to make them, so that the shortening his credit would "be a matter limited in extent, and as far as possible reduced to the condition of "a banking transaction. Of course in future years there would be no operation of "discount, and the credit would stand reduced to whatever Parliament might deter- "mine. I will not trouble the Committee with the intricacies of the arrangements "under which the malt duties are collected, and under which the year is divided into "certain periods, the malt is gauged, and the duty charged and collected from the "maltster. But the effect of reducing six weeks from the credit allowed to the "maltster will be to bring into the Exchequer, and not only that but to bring into the "Exchequer before the 1st of April next, the sum of 780,000*l.*, which if the present "course of collection were adhered to, would not find its way there before the following "financial year. In point of fact, the public have 2,500,000*l.* out on loan to the

" maltster, of which I propose to take up, by a Resolution I shall submit, a sum of " something short of 800,000*l.*"

In the following year the credit was further reduced to six weeks and the additional sum of 1,100,000*l.* was brought into the Exchequer within the financial year. 1860. 23 & 24 Vict. c. 113. s. 2. Credit further reduced,

But it was subsequently found that this measure pressed too severely upon the malt trade, more particularly in the first quarter of the financial year, at which time considerable payments of duty became due in respect of malt made for stock, which is not saleable until the brewers recommence work after the summer. An Act was consequently passed on the 27th March 1863, allowing them to postpone the payment of half the duty charged between the 1st of January and 1st of April, and of the whole of the duty charged between the 1st of April and 16th of May, for three months beyond the time formerly allowed, with a condition, however, that they should pay interest at the rate of 3¼ per cent. for the additional period. The arrangement has been so made as not to interfere with the amount received by the Exchequer within the limits of the financial year, though it alters very much the proportions received in the several collecting rounds of our Officers. In this respect, however, it works well, as it tends to equalize the receipts throughout the year. The first postponement amounted to 205,000*l.* only instead of 661,000*l.*, to which sum it would have reached had all the maltsters taken advantage of the Act. The sum postponed for the year 1868–9 was 224,523*l.* out of a total charge of 3,691,804*l.* but partially restored in 1863. 26 Vict. c. 3.

Under the Act 23 & 24 Vict. c. 110. foreign malt, which was before absolutely prohibited, is now admitted on payment of a Customs duty of 25*s.* per quarter. This sum was fixed, as Mr. Gladstone was careful to explain (7th Aug. 1860), not with a view to any protection of the British manufacturer, but so as to cover the charges, additional to the duty, to which the manufacture of malt is subjected in this country by the restrictions of the Revenue laws. The following are the component parts of the charge, viz.:— Foreign malt admitted in 1860.

	s.	*d.*
Duty	21	8½
Corn duty	1	0
Interest on duty for 6 months	0	6
Excise restrictions and Licence	1	9½
	25	0

The allowance on account of Excise restrictions is no doubt extremely liberal, and it must not be inferred that we admit its correctness.

In the same year malt was for the first time allowed to be exported on drawback. Before the passing of the Act, malt intended for exportation was made under special regulations, in bond, and a maltster manufacturing for home consumption could not avail himself of an opportunity in the foreign market. The danger of allowing a drawback is obvious, it being extremely difficult, from mere inspection, to say whether the malt produced to the examining officer is not to a great extent adulterated with grain which has never paid duty. 23 & 24 Vict. c. 113., 1860. Malt drawback allowed on exportation.

The inconvenience and loss to which the malting trade was exposed by this restriction in the disposal of their produce, induced us to give way so far as to allow a drawback under regulations as to the weight of the malt, calculated to secure the revenue, if not entirely, at least, within a very small limit, from fraud. Samples of every shipment are examined by our Chemical Officers before the drawback is paid.

The decrease in the net receipts for the year 1861–62, is attributable to the shortening of the credits in the years 1859–60 and 1860–61, which largely increased the receipts for these years.

In the year 1865 a company was started at Margate, for the purpose of making " Grainstone" or " Concentrated Wort," under a patent process, for exportation to India and other warm climates. The idea was to obtain a solid extract of malt and hops, which, being packed in hermetically sealed tins, could be conveyed to any foreign country, and then by simple solution in water and fermentation with yeast, be converted into beer of any desired strength. It was considered by the promoters of the Company, that by the saving in freight and land carriage, and by the prevention of loss from leakage, &c., a considerable reduction could be made in the cost of beer in India, so that not only would our troops be supplied with that beverage at a less expense, but it was also hoped that a large demand for it would arise from the natives. 1865.

The Company having applied to be allowed to export the article on drawback, your Lordships authorized us to allow a drawback equivalent to the duties levied on the materials from which it was prepared. The regulations necessary for the protection of the revenue having been prepared, the operations of the Company at the beginning of 1866 became subject to the supervision of our Officers, which was continued till the 5th May following, when the manufacture ceased, owing principally to the small demand for the article. The manufacture has, however, been recently resumed.

During the session of 1866 legislative sanction was obtained for the allowance of this drawback, and the regulations under which it could be claimed were embodied in the Act 29 & 30 Vict. c. 64.

1866. Sugar much used in brewing.

The rise in the price of barley in the autumn of 1866, so enhanced the price of malt, that sugar could be economically used as a substitute, and during the year 26,532,403 lbs. of sugar were used in brewing beer for sale, thus displacing 1,010,758 bushels of malt, while in the preceding year the sugar used only displaced 290,598 bushels of malt.

Notwithstanding this circumstance, there was an increase in the number of bushels of malt charged with duty, amounting to 752,341 bushels.

1868–9.

Year ended 31st March.	Number of Bushels charged with Duty.
1868 - - -	48,489,437
1869 - - -	49,590,509
Increase - -	1,101,072

There has been a short supply of good malting barley from the harvest of 1868, and the price has been correspondingly high.

In addition, however, to the above quantities of malt, there were used by brewers in those years the following quantities of sugar:—

1867–8 - - -	39,882,052 lbs.
1868–9 - - -	41,367,275 lbs.

Now 210 lbs. are deemed an equivalent for a quarter of malt, so that to the malt as given above there should be added the following number of bushels, viz.:

1867–8 - - -	1,519,316
1868–9 - - -	1,575,896

The duty on the sugar (paid partly to the Customs and partly to the Excise) was, approximately, in 1867–68, 204,435*l.*, and in 1868–69, 212,376*l.*

MALT CHARGED BY WEIGHT.

1865. Mode of charge.

In order to meet one of the objections most frequently urged against the malt duty, viz., that it operated as a prohibition to the sale of light barley for malting purposes, the Act 28 & 29 Vict. c. 66. was passed, allowing the duty on malt to be charged according to weight. The normal malting barley being understood to weigh 53 lbs. per bushel, that weight was taken as the standard, and all lighter barley was to be charged proportionately, the rule prescribed by the Act being "the quantity shall first be "calculated by gauge, according to the existing laws and regulations in that behalf, "and such quantity shall then be multiplied by the number of pounds which the "sample bushel taken from such corn or grain in the manner directed by this Act shall "be found to weigh, and the product be divided by fifty-three, and the quotient of such "division shall be the quantity upon which the duty shall be charged." During the next malting season it was found generally, that the weight of malting barley, both home grown and foreign, either exceeded the standard of 53 lbs. per bushel, or approached so

nearly to that weight as to afford little or no inducement to maltsters to work under the Act. The number of malthouses so worked in the whole of the United Kingdom barely exceeded 400, and the great majority of these were in the eastern counties, where the barley harvest was unfavourable, and the grain lighter than in other parts of the country. The quantity made under the Act represented about four per cent. only of the total quantity of malt made in the United Kingdom. The figures for the present year (1868–9) give a similar result.

Number of maltsters who adopt it.

QUANTITY of MALT charged according to the Weight of the Grain steeped.

Years ended 31st March.	Average weight per Bushel.	Quantity charged by Gauge.	The Charge by Weight.	Amount of Duty surrendered.
				£
1866 - -	$50\frac{8}{10}$	*2,229,197	2,139,861	12,116
1867 - -	$50\frac{1}{10}$	3,670,752	3,471,634	27,005
1868 - -	$50\frac{5}{10}$	3,758,079	3,582,794	23,773
1869 - -	$49\frac{9}{10}$	2,113,800	1,990,506	16,721

* The Act only came into operation at the beginning of July 1865.

MALT FOR FEEDING ANIMALS.

In the autumn of 1863 we received directions from the Chancellor of the Exchequer to ascertain whether malt could be rendered unfit for brewing purposes by the admixture of some such substance as linseed, which would not interfere with its utility as food for cattle, so that like methylated spirits the mixture might be exempted from duty without danger to the Revenue. Experiments were made in our laboratory, the results of which convinced us that malt and linseed meal thoroughly and intimately mixed by being ground up together, might be used as food for cattle without risk to the Revenue, and consequently the Act 27 Vict. c. 9. allowed such a mixture to be used duty free. During the first malting season after the passing of this Act, 28 persons made entry under it, making 10,705 quarters, but the demand for this kind of food for cattle has gradually fallen off, and there is now scarcely any malt made under the provisions of the Act above mentioned.

Mixture of malt and linseed allowed duty free in 1864.

The experiment unsuccessful.

1868–9.

Year ended 31st March.	Number of Malthouses.	Bushels of Malt made.
1868 - -	1	713
1869 - -	1	316
Decrease - -	—	397

The quantity of malt on which duty was remitted in the year ended 31st March 1869, in consequence of the malt being damaged, or the germination being defective, and which was all consumed for feeding purposes, was 6,843 bushels.

Damaged malt used for feeding cattle, duty free.

SUGAR USED IN BREWING.

The Acts relating to this duty are the 10 Vict. c. 5., 17 & 18 Vict. c. 30, 13 & 14 Vict. c. 67, and the 30 Vict. c. 10.

In the year 1847, sugar, which was before inadmissible, was by the Act 10 Vict. c. 5. allowed to be used in breweries.

First allowed in 1847.

The rate of Customs duty at that time made it unnecessary to impose any further duty as an equivalent for that levied on the malt for which sugar might be substituted. In 1851 the reduction of the Customs duty called for an addition of 1*s.* 4*d.* per cwt. on sugar admitted to breweries, and this was increased by the Act 17 & 18 Vict. c. 30. to 6*s.* 6*d.* per cwt. So large a rate brought with it the necessity of providing against fraud, and the Act 18 Vict. c. 22. accordingly provided, that those brewers who intend to use sugar should make a special "Entry" with our Officers, and should take out an annual license at a duty of 1*l.* The Act also gave us the power of making such regulations as might be deemed requisite for securing the Revenue.

Licence for use of sugar, 1855.

Present duty, 30 Vict. c. 20.

From that time to the present the rate has varied with the changes in the Customs duty. It is now 3*s.* 6*d.* per cwt., the amount being determined upon the assumption that 210 lbs. of sugar are equivalent to a quarter of malt (the duty on which is 21*s.* 8½*d.*), and that it is the lowest class of sugar, admitted at 8*s.* by the Customs, which will be used.

Regulations for security against fraud at present insufficient.

It is only of late years that brewers have availed themselves much of the privilege given in 1847, and it must be confessed that our regulations for securing the revenue, drawn up, as they were, when it did not appear probable that they would be of any practical importance, fall very far short of effecting their object. In fact we have mainly relied upon the declarations of the brewers themselves.

It scarcely needed a recent discovery, that false declarations have been for many years the rule at a brewery in the country, to prove the defects of our system; but it at least enables us to meet any objections to the more restrictive regulations which we must shortly promulgate by conclusive evidence of their necessity.

Claim of the refiners to have their syrups admitted for brewing.

A very important question to the sugar refiners, in connexion with this subject, is the practicability of admitting molasses, treacle, and syrups for use in breweries; at present they are strictly prohibited.

The closer superintendence of brewers using sugar, which, as before stated, has been forced upon us, goes far to remove some of our objections to allowing such articles as substitutes for malt, but there still remain some difficulties to be overcome before we could propose to your Lordships an amendment of the existing law. But in the mean time we wait to learn whether these syrups could really be used by the brewers. It seems most probable that they would not if liable on admission to the full duty payable on an equivalent of malt, the only duty which we can consistently levy. For we find ourselves precluded, by the Convention of 1864, with Belgium, France, and Holland, relating to sugar drawbacks, from allowing any drawback or return of duty on treacle, molasses, or syrup, which must therefore be dealt with as having paid no Customs duty at all, and must be charged with the malt duty. Reckoning 245 lbs. of such materials equal to a quarter of malt, we find the duty per cwt. to be 9*s.* 11*d.*, and this we understand would make them much less profitable than the low class sugars from which beer is at present made. Indeed we have ascertained from some of the principal London brewers that at the present prices of refiners, treacle, which range from 15*s.* to 19*s.* per cwt., such a duty as 9*s.* 11*d.* would be prohibitory.

EXPORT OF BEER.

The export, &c. of beer is regulated by the following Acts:—

26 Geo. 3. c. 40.	19 & 20 Vict. c. 34.
56 Geo. 3. c. 104.	24 & 25 Vict. c. 91.
57 Geo. 3. c. 87.	25 Vict. c. 22.
1 Will. 4. c. 51.	26 & 27 Vict. c. 33.
10 Vict. c. 5.	29 & 30 Vict. c. 64.
17 & 18 Vict. c. 27.	

Drawback.

Since the repeal of the beer duty in 1830 the drawback on the exportation of beer has been in fact a drawback of the duty on the malt and sugar used in its manufacture.

The difficulty has been to ascertain the quantities of such ingredients which have actually been used, and this difficulty was much increased by the introduction of sugar in 1847.

1 W. 4. c. 51. Treasury Warrant, 7th July 1836.

Up to that time two rates of drawback only had been allowed, viz., 5*s.* per barrel if two bushels of malt had been used to the barrel, and 7*s.* 6*d.* if three bushels had been used. The declaration of the brewer was our only security that he was entitled to the drawback which he claimed, and it was very desirable that we should have the means of ascertaining whether that declaration was correct.

Mode of ascertaining the original gravity of beer. 10 Vict. c. 5. 1847.

We are indebted to Messrs. Dobson* and Phillips† for the discovery of a method of determining the original gravity of the worts from which a given sample of beer has been produced, and we were thus enabled (after providing by law that specific gravities of 1054° and 1081° of the worts before fermentation should indicate the use of two or three bushels respectively of malt per barrel) to allow the equivalent drawbacks with satisfactory accuracy.

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* Late Secretary to the Board.

† Principal of the Laboratory.

It was not to be expected that a test such as this, which was found to be a most efficient check upon improper claims, would escape hostile criticism, but the accuracy of our method was confirmed, after a careful investigation by Professors Graham, Hofmann, and Redwood, and their high authority enabled us successfully to resist all attempts to impugn it.

In the meantime the export trade in beer was rapidly increasing, and a demand arose for rates of drawback corresponding to other qualities of beer than those two for which provision had been made. The demand was reasonable, and was acceded to. The rates were increased to seven, commencing with that of 1½ bushels of malt per barrel, and rising, by steps equivalent to half a bushel each, to a drawback upon 4½ bushels per barrel. These rates were embodied in the Act 17 & 18 Vict. cap. 27., and our method of examining Beer, so as to ascertain the original specific gravity, received legislative sanction in the Act 19 & 20 Vict. cap. 34.

1854.

1856.

In the year 1861 it was found necessary to again extend the number of rates, and by the Act 24 & 25 Vict. cap. 91. they were increased to 18.

1861. New rates of drawback.

The revenue is now well protected, the trade is satisfied, and the exportation of beer has considerably increased.

CHICORY AND COFFEE.

The Acts at present in force relating to the duty on chicory, are the 23 & 24 Vict. c. 113, and the 26 Vict. c. 22.

Up to the year 1864 the vigilance of our officers was exerted to the utmost in the endeavour to repress the surreptitious admixture of chicory with coffee.

By the Act 23 & 24 Vict. cap. 113. a duty was imposed upon "chicory or any other "vegetable matter, applicable to the uses of chicory or coffee, grown in the United "Kingdom" of 3*s.* per cwt., to be raised from the 31st March 1861 to 5*s.* 6*d.* per cwt.; this rate was increased by subsequent Acts till by the Act 26 Vict. cap. 22. the duty was fixed at 1*l.* 4*s.* 3*d.* from the 1st April 1864. The imposition of this rate rendered the action of our officers, so far as the interests of the revenue were concerned, unnecessary, and we do not now interfere to prevent the mixture of chicory with coffee.

1860. Excise duty imposed on chicory.

1864. Present rate of duty.

Year ended 31st March.		Cwts.
Brought to charge, 1867–8	-	17,355
„ 1868–9	-	11,843
Decrease	-	5,512

Although from the figures above given there would appear to have been a considerable falling off in the consumption of home grown chicory, the crop of 1868 must in reality be accounted very good, as at the close of the financial year no less than 14,242 cwts. were remaining in warehouse as compared with 6,056 cwts. in 1867.

BRITISH SUGAR.

The Acts relating to this duty are the 1 Vict. c. 37, the 3 & 4 Vict. c. 57, and the 30 Vict. c. 10.

British made sugar for a long time held a merely nominal place in our list of exciseable articles, but during the year 1864–5 two manufactories of glucose or starch sugar were established in London.

Glucose first made in 1864.

The materials from which this sugar is made are chiefly sago and potato starch. It has but little resemblance to cane sugar, and less sweetness than the lowest class of colonial sugars.

The duty is charged according to quality, and has been levied chiefly at the rates of 8*s.* and 9*s.* 7*d.*

These two manufactories ceased to work during the next year, and the quantity made has been very small until this year.

Glucose is used principally if not entirely in brewing.

Saccharum.

Another kind of glucose which has lately come into vogue with brewers is made by a patent process from foreign and colonial sugar on which the customs duty is paid, and is sold under the name of "saccharum." It is obtained by the conversion of cane sugar into grape sugar by means of dilute sulphuric acid.

1868. Beet root sugar.

In the autumn of the year 1868 an application was made to us by Mr. Duncan, a London sugar refiner, who had established a manufactory of beet root sugar at Lavenham, to have a dispensation from the law which requires the process to be carried out in its entirety upon the same premises, in order that the charge of duty, which is ultimately made on the weight of the finished article, should be ascertained by the officers before removal. Mr. Duncan's object was to carry the manufacture at Lavenham as far only as the production of syrup, and to convey the produce in that state to his refinery in London, where it would be mixed with syrup from imported cane sugar, and undergo the usual treatment for obtaining the sugars of commerce. The method of charging the duty on the syrup is adopted in several refineries in Belgium. In France, where it was formerly allowed, we are informed that it is no longer admissible under the Revenue laws. We reported to your Lordships at the time that in our opinion Mr. Duncan's request should, if possible, be complied with, and that the requisite alterations should be made in the law, but that we could not say, without experiments conducted on a very extensive scale and occupying a long period of time, whether an estimate of the quantity of sugar producible from the syrup could be made with sufficient accuracy to secure our Revenue if the charge of duty were made in that stage of the manufacture. Not being prepared, therefore, for legislation, and at the same time being unwilling to shut up Mr. Duncan's works at Lavenham, we obtained your Lordships' authority to allow him to proceed, as proposed, for at least one season ; the opportunity being thereby afforded to our officers of ascertaining the best method of charging the duty. In order that we might not incur any suspicion of contravening the arrangements with Foreign Powers under the Convention on the Sugar Duties we determined to adopt, for this experimental charge, the method prescribed by the Belgian Government in similar cases, and by the kindness of M. Guillaume, Directeur Général au Ministère des Finances, at Brussels, we were furnished with ample materials for making our practice conform to that of his country.

Experiments in charging the duty on the syrup instead of on the sugar.

Mode of charge in Belgium adopted here ;

In Belgium a hectolitre of syrup at a temperature of 15° centigrade is charged as 1,500 grammes of 2d class sugar for each degree of the densimètre. Now a hectolitre is equivalent to 22 gallons, 1,500 grammes to 3·3069318 lbs., a degree of the densimètre equals 10 of Bates' Saccharometer, and 15° of the centigrade corresponds to 59° of Fahrenheit. Hence a gallon of syrup at 59° Fahrenheit and 1° Bates' should be charged with the duty on ·01503 lbs. of 2d class sugar (which is 10*s.* 6*d.* per cwt.), and so on in proportion to the density of the syrup.

We have been thus particular in explaining our mode of charge, because we have heard that some of the parties to the Convention, misinformed no doubt as to the facts, had remarked upon our having departed from the course prescribed by law in favour of a particular manufacture. It will be seen that even on the small scale, and for the limited period in which we so acted, we, at least, were careful that the duty charged should be precisely that which would be charged in Belgium under similar circumstances.

it appears to be correct.

But as regards our own Revenue and our own importers and refiners of sugar, we were not willing to rely upon the foreign mode of charge without testing it ourselves. This has now been done in our Laboratory, and it has been ascertained that the estimate from the syrup is sufficiently near to the result to remove any fears of danger to the Revenue from such a mode of charge.

It will be our duty, therefore, to submit to your Lordships a proposal for legalizing the charge of duty according to the Belgian system.

HOPS.

The duty on hops was repealed in 1862. *We insert our remarks under that head as they stand in our annual Reports.*

1856. The duty on hops is remarkable as being of all Excise duties that which is charged with the greatest facility and certainty, with the least amount of interference in the trader's operations, and at the lowest cost of collection. This, indeed, in the last year, was only $\frac{3}{4}$ per cent. on the amount of the duty, and, except in very exceptional seasons, it scarcely ever exceeds 1 per cent.

The seasons of 1855 and 1856 have been conspicuous in the history of the Hop Trade, the former having produced the largest crop on record, and the latter having presented the somewhat unusual phenomenon of a very considerable produce immediately following so extraordinary a luxuriance of growth. The duty in 1855 was no less than 728,183*l.*

The number of acres under cultivation for hops was 57,757 in 1855, and 54,526 in 1856.

Prices have of course been depressed by this excess of production. It is probable that more hop land would have been converted to other purposes after the season of 1855, had there not been a prevalent impression that the succeeding year would have produced but a small quantity of hops.

Credit to planter.

Frauds and evasions of duty are very rare indeed in this trade. The only difficulty occurs in the collection of the money. By the vicious system of credit allowed to the planter (the first moiety of the duty charged in September being payable in May in the next year, and the second moiety in the November following), he is encouraged to speculate with the money which he obtains by the sale of his hops, and to rely upon the result for payment to the Revenue. It would, perhaps, be hard to exact payment of so heavy a duty before the hops were sold, or to force the planter to the market at a disadvantage, but, if means could be devised to obtain payment of the duty at an earlier period after the charge, or at the time of sale, we are convinced that the complaints which the planters now make of the oppressive incidence of the duty, would be very much mitigated, if not entirely silenced.

1857–8.

1857–8. Three consecutive years of large produce have necessarily brought down the price of hops, and it is not surprising that the distress of the planters should have been so strongly urged upon the Chancellor of the Exchequer during the last year as to obtain two postponements of payment of the duty; the collection of the moiety falling due in May having been allowed to stand over till the 15th of July, and the payment due in November having been divided into two portions, the first of which was received in December and the second in February.

1858–9.

1858–9. The continued over-production of hops (notwithstanding the deduction of 3,000 acres devoted to that cultivation in the year 1857–8), necessarily brought with it a great depression in price; and the expectation that the hop duty might be either remitted for the year, or repealed altogether, contributed to bring hops into the market at prices which, inclusive of duty, were for the most part unremunerative. Hence, the numerous and pressing applications to your Lordships for a postponement of the duty, which resulted in a Treasury order directing us to collect it in four instalments, payable in May, August, and November 1858, and February 1859. The option was also given to the hop planters of deferring the instalments of May and August till November, and the remaining instalments till February, on their giving joint promissory notes with sureties for the amount of the deferred payment, together with interest upon it at the rate of 4 per cent.

Duty collected in four instalments.

The collection of the duty, under these regulations, has been unattended with any unusual difficulty. Of the 6,500 hop planters in the kingdom, only 773 gave promissory notes for the first moiety, the aggregate amount of the duty which they owed being 42,691*l.* For the second moiety 479 promissory notes were given.

Large exportation of hops.

The exportation of hops has been considerable, and chiefly directed to the continent of Europe. That this was to a great extent a legitimate trade, arising out of the failure of the hops in parts of Belgium and Germany, there can be no doubt, though we fear that, in some instances, the hops were sent away merely for the sake of the drawback. Many old hops, which had been held by persons speculating on the chance of a year of scarcity, were thus disposed of; and, although our Officers did not fail to draw our attention to the fact that these hops were very inferior in quality and condition, we were obliged to admit, after consulting experienced persons in the trade, that the exporters were legally entitled to the drawback which they claimed.

The exports in 1857 amounted to 1,450,104 lbs. In 1858 they were 4,177,251 lbs.; and of this quantity no less than 2,640,926 lbs. were sent to Antwerp, Ostend, and Hamburgh. Nearly the whole of the exportations in 1857–8 had gone to the Australian colonies; but in 1858–9, instead of 1,210,853 lbs., there were only 769,687 lbs. for that destination.

1859–60. This is the fifth year in succession remarkable for the large produce of hops.

The yearly average quality grown in 10 years ending 1854 was not quite 36 millions of lbs., while for the last 5 years the average annual produce amounts to 61 millions of lbs., although upwards of 12,000 acres of ground have been taken out of cultivation for hops since the year 1855. The consequence of this large produce has been a depression in price, and a considerable agitation for repeal of the duty.

Postponement of collection in 1859–60.

With the sanction of the Treasury, the payments due in May and November 1859, were allowed to be deferred, and to be made, as in the preceding year, by four quarterly instalments, or, if preferred, by two equal instalments, the first payment being postponed till November and the remainder till February, on security being given by a joint promissory note of the planter and one surety, such note bearing interest at 4 per cent.

Out of 6,300 hop planters 773 only availed themselves of the privilege of postponing the payment of the first moiety of the duty, their promissory notes amounting to the sum of 42,691*l.* Of these 479 entered into further security, and postponed the payment of the last moiety of their duty until February.

The quantity of British-grown hops exported in 1859 was only 545,383 lbs.; whereas the quantity exported in 1858 was 4,177,251 lb.

Collection in the present year 1860.

In the present year some relaxation also has been granted in the payment of the hop duty. The growers were allowed to pay one half of the moiety of the duty due on the 16th May last, on their giving security for payment of the other half, on the 16th August, with interest at 5 per cent.

Few, however, of the growers have availed themselves of this privilege, as out of the sum of 299,673*l.* (the amount of the moiety due in May) 275,232*l.* has been paid, leaving only 24,441*l.* outstanding, and for which security has been given.

Reduction of duty, and alteration of time of payment.

1860–61. The rate of duty was reduced by the Act 23 & 24 Vict. c. 113. from 2*d.* per lb. and 5 per cent. to 1½*d.* per lb. The time of payment (which was formerly May for the first moiety, and November for the second), was fixed for March in 1861, and January in all succeeding years; but the postponed payment of the second moiety of the duty on the growth of 1859 has greatly interfered with this arrangement, and such strong representations were made of the impossibility of collecting the large sums due for the abundant produce of a former year at the same time with the new duty, that the payment of the latter has been deferred to August, on condition of security being given with interest at 5*l.* per cent. This stipulation appears to have had the desired effect, as upwards of two thirds of the duty has been already paid.

The second moiety for 1859 has been nearly all paid.

We have consented to take bonds with two securities, for the future liquidation of the Crown's claim in those cases in which we have been satisfied that by proceeding to extremities we should probably fail in obtaining our due, while we should certainly ruin the planter.

1861–2. This is the first year in which the duty has been payable within the financial year in which it was charged. Besides the sum above stated, there was a portion of the duty of 1860, and some arrears of the heavy duty of 1859, to be collected, and thus our receipts amounted to 215,806*l.* The receipt of 1860 was the produce of the very large growth of 1859, so that although we state that the quantity of hops charged in 1861 was double that of 1860, our accounts of revenue under the head of hops show a decrease of 366,922*l.*

The duty on foreign hops was reduced from 1*l.* a cwt. to 15*s.* on the 1st of January 1862, and there has consequently been a large importation. In the quarter ended the 31st of March 1862, 7,361,984 lbs. were entered for home consumption.

The fact that the hop duty has been repealed, though not properly falling within the events of the year of which we are speaking, may conveniently be recorded here. The collection of this duty by means of temporary officers was effected at a cost which formed but a small item in our general expenditure, and we shall not be enabled by its repeal to effect any material reduction of our established staff. The saving will probably amount to 4,000*l.* per annum.

1862–3. The Excise duty was repealed on the 3d of June 1862, but the drawback on exportation, as well as the Customs duty, remained payable till the 16th of September.

Between the 1st of April and the 16th of September the unusual quantity of 8,565,317 lbs. was exported: more by 300,000 lbs. than the aggregate exports of the five preceding years. Of course the greater part of these transactions were not prompted by any demand in the foreign market. The hops thus sent out of the country, though not so bad as to come under the term "unmarketable" in the Revenue laws, were in many cases very unlikely to find a sale here. Many more would no doubt have been thus dealt with, in order to be re-imported as soon as the Customs duty should cease, had there not been a provision in the Act for continuing the duty on British hops brought back to this country within six months after the repeal of the import duty.

The drawback paid on this account amounted to 72,164*l.*

Unfortunately, this was not the whole cost incidental to the repeal of the Excise duty. A further sum of 83,318*l.* was paid to the holders of stocks of hops on the 16th of September. The quantity produced at that time to the inspection of our Officers was 26,661,946 lbs., and the rate of allowance granted by the Act was 7*s.* per cwt., or half the duty originally paid.

The temporary officers annually employed during the hopping season used to cost about 4,000*l.*, and we have been enabled to dispense with three Supervisors, whose aggregate salaries were 660*l.*

PAPER.

The Duty on Paper was repealed in 1861*; we insert our remarks under that head as they appeared in our annual Reports.*

1856. This is one of the earliest of the Excise duties, having been first imposed in the year 1712.

The numerous Statutes, in which were contained the regulations for charging the paper duty, were consolidated in 1839, and a uniform duty of 1½*d.* per lb. was substituted for the former rates, which varied according to the quality of the paper. Since that time there has been no alteration which has required legislative authority (except the addition of 5 per cent. to the duty), though very numerous concessions have been made to the manufacturer by this Department. So far, indeed, have our regulations been modified to meet the wishes of the papermakers, that we are able to state that the duty is now charged and collected without any appreciable restriction upon their trade, and that their complaints, at one time frequent, have entirely ceased.

There is no article, subject to Excise survey, in which the increase in the quantity charged has been so constant and so great in each successive year as in paper.

In 1842 the quantity charged was	-	-	96,693,323 lbs.
In 1852	„	-	154,469,211 „
In 1853	„	-	177,633,010 „
In 1854	„	-	177,896,224 „
In 1855	„	-	166,776,234 „

The falling off, in 1855, is attributable in a great measure, we believe, to the scarcity and consequent dearness of the materials from which paper is made. The price of linen and cotton rags, &c., for papermakers' purposes, was, in 1848, about 13*s.* per cwt.; in 1854 it varied from 16*s.* to 19*s.*, and it was not until 1855 that a turn took place towards lower prices. In that year materials were purchasable for 16*s.* or 17*s.*, and in the year 1856 for 14*s.* or 15*s.* Accordingly we find that there has recently been an increase in the quantity of paper manufactured, 188,871,000 lbs. having been charged with duty between January and December in the year 1856.

The exportation of paper appears to keep pace with its consumption in this country. In 1844 there were 4,900,000 lbs. exported on drawback, and in 1854, 16,112,000 lbs.

The gross receipt of duty from paper was, 1,077,000*l.* in the year ended the 31st December 1855, and 1,220,000*l.* in 1856.

1857–8. If the objections so constantly urged against the paper duty were such as we are accustomed to hear most insisted upon in the case of Excise duties generally, namely, their restrictive and oppressive incidence on the manufacturer, the advocates of the abolition of the tax would find it difficult to make out their case. There is scarcely any duty in the collection of which our interference is so little felt, and in which we are so continually adapting our regulations to the wants or wishes of the trade. 1857–8.

An instance which has occurred this year is a fair sample of the difficulties which we have to meet, and of the disposition with which we encounter them; we allude to the drawback granted to envelope makers on their waste cuttings. Drawback on waste cuttings of envelopes.

The trade of envelope making has been rapidly increasing since the introduction of the penny postage system, and has become a very considerable branch of national industry. At first it was carried on by stationers only, the papermaker being precluded by the Excise laws from engaging in it. But so long ago as in the year 1850, we were induced by the representations of the papermakers to remove the restriction, unnecessary as it was found to be for the security of the Revenue, and undoubtedly interfering to a very serious degree with the natural and most economical course of manufacture. The effect, however, of this change in our regulations was something more than a mere removal of a prohibition from the papermaker to conduct his business to the greatest advantage; it gave him the means of avoiding the payment of duty upon a considerable quantity of paper which never went into consumption, and which therefore, according to ordinary rule, would, if practicable, be fairly entitled to exemption or drawback. This was the waste produced in cutting the envelopes from the rectangular sheets of paper.

So long as the papermaker was prohibited from cutting envelopes, the duty, being charged upon the paper before it left his mill, attached to that portion which afterwards was cut away by the stationer in small angular strips—useless for any of the ordinary applications of paper; but the envelopes now allowed to be made at the paper mill are charged after being cut from the sheet, and the waste is again made into pulp and reproduced as paper.

The concession was thus of very great importance to the papermaker, and gave him an advantage over the stationer in the manufacture of envelopes, which must have been extremely valuable. It is indeed surprising that the stationers, some of whom carry on this business to an enormous extent, should not have succeeded before last year in impressing us with a sense of the injury inflicted upon them by the regulation which we had made in favour of their competitors in trade; but their case, when fully developed, was so strong that we could not avoid making some attempt to give them relief, notwithstanding numerous practical difficulties which we foresaw. These however have been overcome, and under your Lordships' authority we are now enabled to give to stationers a drawback of the duty on the waste cuttings produced in making envelopes, on condition that such cuttings shall be reduced to pulp under the superintendence of an officer at a paper mill.

To place these two descriptions of traders on an equal footing may indeed seem too simple a matter to deserve the notice which we have taken of it. But your Lordships are aware that this concession involved great practical difficulties and some danger to the Revenue,—more, indeed, than we should have been justified in incurring for the sake of any less urgent claims or less important and increasing trade.

Few persons have an adequate conception of the magnitude of that trade, and few are aware that the superiority of the British over the German, French, and American manufacture has obtained for our exporters a steadily increasing business in the markets of the United States and Canada, of India, Australia, and all the British Colonies. We are entitled to regard this as some evidence that our fiscal regulations do not press unduly upon the manufacture of paper.

Fraud and bribery.

Frauds in the paper trade have not lately been numerous. One upon a large scale, which was carried on near Airdrie, would not have been practicable without the collusion of an Officer and, to say the least, gross neglect of duty on the part of the Supervisor, and we need scarcely point out that the necessity of resorting to bribery implies the general sufficiency of our regulations.

Evils of the uncertain continuance of this duty.

1858–59. The expectation that the paper duty would be repealed on the first favourable opportunity has for many years been a source of embarrassment to us in the collection of it. In all duties which are levied on articles in the process of manufacture, the continual introduction of new methods of working, of new materials, and of new inventions, to suit the taste of the public, require corresponding alterations in the laws under which the duty is chargeable, and in no case has there been so great a necessity for those alterations as in that of the excise on paper. But in the circumstances in which this duty has so long been placed, and more especially since it has been condemned by a resolution of the House of Commons, it was impossible to lay before that House a Bill for amending and altering the regulations under which it was collected. We were, therefore, forced either to meet the requirements of the trade by such expedients as could be resorted to without the intervention of the Legislature, or by rigorously maintaining our existing regulations, to oppose a barrier to the natural progress of invention, and to run the risk of thus accelerating the extinction of a large source of revenue, which it was our duty, so long as the Government required it, to foster and extend. It is scarcely necessary to say that we chose the former alternative; and we venture to

think that a reference to our return to an order of the House of Commons, in January 1858, "of all exemptions or drawbacks allowed from paper duty," would satisfy any one that the concessions which have been made were such as could not reasonably be withheld. At the same time, each step of this nature has involved us in fresh difficulties, and brought upon us fresh demands, and great caution has been requisite to avoid giving to any one branch of the paper trade an advantage over its rivals. The case of the envelope makers, which we have formerly explained in detail, and that of the card and pasteboard makers, are illustrative of the embarrassment to which the uncertain continuance of the duty gives rise.

Cardmakers.

By the Act 6 & 7 Will. IV. c. 52., makers of pasteboard from first-class paper (that is, paper made from other materials than tarred ropes) to be cut into, and sold as playing cards, and as cards not exceeding the size of 64 square inches, were permitted to carry on their business without entry or licence. This exemption was probably made on account of the waste in cutting the pasteboard into cards compensating for the increase of weight from the paste used. The regulation continued in force until the passing of the Act of 2 & 3 Vict. c. 23. for amending and consolidating the laws relating to the excise duty on paper, by which the former Act was repealed, and the provisions for subjecting pasteboard makers to Excise survey were re-enacted, but without the exemption of cardmakers. It seems, however, that this omission had not been intentional on the part of the Board, and that they considered it unnecessary and inexpedient to bring under survey those cardmakers who had been exempt under the law previously in force. Having gone thus far, it is not difficult to see that they were compelled to advance in the same direction, and as a matter of course, to extend the exemption to all cardmakers who carried on a similar trade. Gradually, too, the distinction between cards and pasteboard became too fine to maintain, and the restriction as to the size was found to be unequal and injurious in its operation, so that at present the only regulations which the so-called cardmakers are required to observe in order to avoid the interference of our officers is the cutting of the edges of their goods before they send them out.

It is evident that this cutting may be a mere nominal paring of the edges of large sheets of pasteboard; but as the survey of pasteboard makers was productive of no advantage to the revenue (a charge of duty being very rarely obtained on that manufacture), and on the other hand, attended with considerable expense, the Board did not consider it necessary to retrace their steps, and to revise the practice which had thus grown into a system with the trade. But certain pasteboard makers, not content with all these immunities and advantages, have recently forced us, by their abuse of them, to consider seriously whether we can allow them to continue. The case is shortly this. Complaints were made by paper makers in Dublin that pasteboard and millboards made by a person in one of the eastern counties of England were introduced into Dublin without excise wrappers or labels, and sold at prices with which the manufacturers on the spot could not compete. On inquiry it was found that the millboards referred to had been sent out as cards, and that some of the edges had been pared with the view of bringing them within our exemption, but that they were, in fact, millboards; and that the low price at which they were sold in Dublin, notwithstanding the long transport which they had undergone, was explained by the fact that their weight was increased by the introduction of earthy and mineral substances into their composition. We did not feel much scruple in interfering with this ingenious manufacture, as the public customer is quite as much interested in its suppression as the paper makers, who have a right to call for our aid; but it will probably become necessary for us to reconsider all our regulations on this subject.

Drawback on waste cuttings of envelopes.

We have no reason to regret that we obtained your Lordships' sanction in 1865–7 for granting a drawback on the waste cuttings produced in the manufacture of envelopes, on the grounds explained in our report for 1857–8. The concession was satisfactory to an important body of traders, although the amount of duty from which they have been relieved (viz. 4,147*l.*) appears very trifling when compared with the total quantity and value of envelopes which are used in this country, and of which upwards of 500 millions annually are said to pass through the Post Office. In one instance only have we been compelled to withdraw the privilege in consequence of an attempt at fraud; and we have felt that we were incurring no risk in extending the allowance of drawback to envelopes coloured and lined with cloth, a deduction of one third of the weight being made in such cases as an equivalent for the materials added to the paper.

Its extension to coloured and cloth-lined envelopes.

Parchment paper.

The case of the Attorney General *v.* Barry (in which the question was whether the article manufactured by the defendant was paper within the meaning of the Excise Laws) was recently decided by the Court of Exchequer in favour of the Crown.

Paper improperly called "half-stuff."

Another case, involving the same point, has been the subject of appeal to your Lordships,—the case of the so-called "materials for paper," which we were obliged to treat in the same way as the manufactured article, the samples which we obtained being obviously applicable, without further finish, to many of the uses of such paper as is now charged with duty. We offered, indeed, to allow the article to be sent out to paper mills without charge, provided the sheets were cut up into small pieces; but the proposal was not accepted by the manufacturer, and we had no other alternative than to require him to conform to the regulations to which all other paper makers are subject.

Repeal of duty.

1861–62. The paper duty appears for the last time in our accounts of revenue. It was abolished on the 1st of October 1861.

Drawback on stocks in hand.

The stock of paper in the hands of wholesale dealers and stationers on that day was 62,387,089 lbs., and the drawback which was paid to them amounted to 355,491*l.*, an allowance of the whole duty being granted where the paper had been charged since the 15th of May, and of one penny per pound where it had been charged before that time.

Large exportations on drawback.

This, however, was not the whole return of duty extracted from the Exchequer in consequence of the repeal, for we find that between the 1st of April and the 1st of October there were exported on drawback 13,342,520 lbs., on which the remittance of duty amounted to 90,159*l.*, or, in other words, that in six months of the year 1861 the quantity exported was equal to the average quantity in twelve months in previous years.

Reduction in establishment.

The reductions which the repeal enabled us to make in the establishment were as follows:—

		£
6	Foot-walk Supervisors	1,470
7	Riding Supervisors	1,785
130	Division Officers	17,550
36	Ride Officers	4,680
2	First-class Assistants	190
1	Export Surveyor	350
1	Export Officer	87
183	Total	26,112

There has been a further annual saving of about 2,500*l.* for stationery and for the stamps and labels that were used to denote the charge of duty on each separate ream or parcel of paper.

STAGE CARRIAGES.

1832. 10 & 11 Vict. c. 42.

The management of this duty was, in the year 1847, transferred from the Commissioners of Stamps and Taxes to the Commissioners of Excise. The duty, since the year 1832, has been levied under the provision of the Act 2 & 3 Will. 4. c. 120., although the rates of duty were subsequently altered.

There were in fact two duties, a licence duty for each carriage renewable annually, and a duty on the number of miles travelled. As a means of levying these duties, every stage carriage was bound to carry a metal plate conspicuously affixed on each side of it, and bearing a number which identified it with the licence issued at the same time with the plates. The route which was to be travelled, and the number of miles, were also specified in the licence, and if any variation from that route became necessary, a supplementary licence was to be taken.

1842.

In the year 1842 the duty on the original licence was fixed at 3*l.* 3*s.*, and that on the supplementary licence at 5*s.*, the mileage duty being 1½*d.* This rate was in the year

1855. 18 & 19 Vict. c. 78. Reduction of duty to 1*d.* per mile, and of supplementary licence to 5*s.*

1855 reduced to 1*d.* per mile, and the duty on the supplementary licence to 1*s.* The duty of 5*s.* on such a licence was practically a duty of 10*s.* upon a temporary alteration, because it became necessary to change the licence again on reverting to the original and normal route, and this appears to have been sufficient to deter people from changing, or to have forced them to do so clandestinely, as the increase in the number of supplementary licences in London alone, after the reduction of duty, was enormous; from January to July 1851 there were 51 granted, in the same period of 1856 there were 490.

1863. 26 & 27 Vict. c. 33. s. 6.

In 1863 a considerable modification was made in respect of stage carriages conveying not more than eight passengers at one time, the duty on the original licence being reduced to 10*s.*, on the supplementary licence to 6*d.*, and the mileage duty being reduced to a halfpenny per mile.

1866.
29 Vict. c. 36. Reduction of duty to $\frac{1}{4}d.$

In the course of the financial statement in the year 1866, Mr. Gladstone dwelt at some length upon the taxes on locomotion, and expressed his regret that the surplus at his disposal did not enable him to propose a larger measure of relief from these imposts in their existing form than the reduction of the mileage duty on stage carriages from 1*d.* to $\frac{1}{4}d.$

Effect of reduction.

It is difficult to make any estimate of the amount of benefit which the public derived from this reduction. So far as we know, there was no reduction in fares; indeed in London the omnibus fares were raised, but as this is accounted for by the increased cost of horsekeep and of horses, it may be alleged that but for the alteration in the mileage duty the fares would have been raised yet higher. For this, however, we have but little guarantee, since, practically, in London, the omnibus business is a monopoly in the hands of the General Omnibus Company. But the account which we subjoin, showing the number of miles travelled by stage carriages for the last five years, appears to indicate that each reduction of duty has produced a greater amount of accommodation to travellers, unless indeed we are to attribute the apparent increase in the extent of journeys to that kind of honesty, if such a term may be used, which makes income tax returns more correct when the duty is low than when it is high. However this may be, it appears that in 1864 the increase of mileage over 1863 was 20,000, that after a partial reduction of duty in 1864 the increase in 1865 was 690,000, that it was 600,000 in the next year, and that after the reduction of duty to one farthing the mileage suddenly rose from 32,875,000 to 34,054,000, showing an increase of 1,179,000.

An Account showing the Number of Miles performed by Stage Carriages at the various Rates per Mile; the Amount of Mileage Duty; and the Amount of Licence Duty charged in Great Britain, for each Year ended 30th June 1863–4–5–6 and 7.

Year ended 30th June.	Number of Miles performed.				Amount of Mileage Duty.	Amount of Licence Duty.	Total Amount of Duty.
	Rate per Mile.			Total.			
	1*d.*	$\frac{1}{2}d.$	$\frac{1}{4}d.$				
1863 - -	31,560,411	—	—	31,560,411	133,404	11,200	144,604
1864 - -	29,622,669	1,958,531	—	31,581,200	128,017	10,398	138,415
1865 - -	29,262,613	3,015,981	—	32,278,594	128,211	11,647	139,858
1866 - -	29,565,096	3,310,718	—	32,875,814	130,085	11,848	141,933
1867 - -	1,664,611	63,964	32,326,223	34,054,798	40,742	11,999	52,741

Stage carriage duty compared with railway duty.

It was formerly very difficult to ascertain the proportion which the duty on stage carriages bore to the earnings and profits of the proprietors, but the published accounts of the London General Omnibus Company have furnished reliable data for the inquiry, and the results, whether considered absolutely or relatively to other taxation of a similar nature, are very startling.

Perhaps the most important point established by these accounts is the enormous inequality which had so long existed between the taxation of stage carriages and that of railways.

The following was the true state of the case in the year 1864:—

The gross receipts of the London General Omnibus Company in that year were 612,409*l.*, and the duty (mileage and licence) paid by them was 53,304*l.*, or 8·7 per cent. on their earnings.

In the same year the gross receipts of the railway companies in Great Britain were 32,433,958*l.*, and the duty paid by them was 430,865*l.*, or 1·3 per cent. on their earnings.

If they had been taxed at the same rate as the omnibus company they would have paid 2,821,754*l.*

If we consider the taxation in the two cases with reference to the net profits, the inequality becomes still more striking.

From the accounts of the same year it appears that the net income of the railways, before deduction of the duty, was 17,511,000*l.* on a gross receipt of 32,433,958*l.*

The net income of the omnibus company was 119,503*l.* on a gross receipt of 612,409*l.*

The duty on the omnibus company absorbed upwards of 44 per cent. of their profits. The duty on the railway companies absorbed only 2·4 per cent. of their profits.

If the mileage duty had been a farthing in the year which we have taken for examination, the London General Omnibus Company would still have paid 14,927*l.*, which is more by 6,966*l.* than their share of taxation at the same rate as the railways.

Mode of collection. 2 & 3 W. 4. c. 120.

The mileage duties were charged in London by our Assessor, and in the country by our local Officers. In London they were due and payable, in advance, on the first Monday in each calendar month; in the country the charge was made up at the end of each round.

More than half the total amount of receipts from this duty was derived from stage carriages in London.

1869. Duty repealed.

The Act 32 & 33 Vict. c. 14. repealed this duty, both as regards mileage and licence duty, from the 31st December 1869.

HACKNEY CARRIAGES.

The duty confined to London.

This duty is confined to the Metropolis. Up to the year 1853 the limit of the operation was a circle of five miles from the General Post Office. Hackney carriages in the provinces were subject only to the post horse duty.

A licence on Hackney Coaches and Chairs appears to have been imposed in 1662, in the Reign of Charles the Second.

Number licensed in 1815.

In 1815, the Commissioners of Hackney Carriages were authorized to licence, on the whole, 1,000 coaches, 400 chariots, and 400 chairs, making altogether 1,800 vehicles. It seems, however, that only 1,200 licences were actually issued.

1831. 1 & 2 W. 4. c. 22.

This restriction of the number made the possession of a licence a valuable privilege, and accordingly when, in 1831, the management of the duty was transferred to the Commissioners of Stamps, and the trade thrown open, the rights of the existing Hackney Carriage owners were saved for one year. Since January 1833, the number of licences has been entirely unrestricted. In that year 800 licences were issued, and the numbers have since continued steadily to increase.

1847. Transferred to Excise. Assessment and collection.

By the Act 10 & 11 Vict. c. 42. the management of this duty was transferred to the Commissioners of Excise from the 5th September 1847.

The duty, like that on stage carriages, was twofold, a licence duty (which up to the year 1853 was for the life of the proprietor) and a weekly duty for each carriage. A numbered plate was issued from this office to each carriage licenced, and without that plate no carriage could ply for hire in the streets.

Plates.

The Plates were exchanged every second year. The expense of the issue in April 1868 was 566*l.*

The weekly duty was due and payable in advance for 4 weeks on the first Monday in every month.

1853. 16 & 17 Vict. c. 33. Reduction of duty. Mr. Fitzroy's Act.

Up to the year 1853 the weekly duty was 10*s.*, but in that year it was reduced from 10*s.* to 7*s.* per week for each hackney carriage licenced to ply during the whole week, and to 6*s.* for those not to be used on Sundays. The Metropolitan District was, at the same time, enlarged and made co-extensive with the Police District, a circumstance which must be taken into account in comparing the number of licences before and since the change. The licence duty which was 5*l.* was at the same time reduced to 1*l.* payable annually.

Six-day and seven-day licences.

When the distinction was made between six-day and seven-day licences, it became necessary that there should be such a difference in the appearance of the plates as would indicate, to our officers and the police, the nature of the licence under which the carriage is plying. For this purpose the seven-day plates are numbered from 1 to 3,999, the six-day plates from 10,000 to 11,399, and they were differently coloured.

16 & 17 Vict. c. 33. Licences to drivers.

Much of the business connected with these carriages was transferred to the police in 1853, and an annual charge of 11,000*l.* imposed upon this revenue to meet the expenses which that Department incurred by the arrangement. The Commissioners of Police issue licences to drivers (as distinguished from proprietors), and appoint and pay watermen at the stands. They also keep the depository, formerly at this Office, for articles left in hackney carriages, and which the driver is bound to bring thither within twenty-four hours.

Deposit of left property.

Effect of the Act of 1853.

The introduction of the Act of 1853 occasioned the withdrawal of nearly 300 carriages and the abandonment of the trade by some of the large proprietors who had no confidence in the new regulations respecting fares. The disturbance altogether was so great, that we refrained from issuing warrants of distress in the beginning of October, in order to give time for things to resume their natural course.

The following is an account of the number of hackney carriage plates licenced during the first three months of the last three years :—

	1867	1868	1869
January - - -	5875	5742	5575
February - - -	5936	5744	5663
March - - - -	5924	5729	5655

The highest number ever attained was 6353 in the month of July 1866.

By the 17th section of the Act 32 & 33 Vict. c. 14. the weekly duty, as also the licence duty, ceased to be payable after the 31st December 1869. 1869. Duty repealed.

POST HORSES.

The duties on post horses which were imposed in Great Britain in 1779 had become very difficult to charge, in consequence of the altered state of circumstances which new modes of travelling had introduced. The regulations too, were troublesome to the postmaster without effectually securing the duty. 2 & 3 W. 4. c. 120.

In 1853, a licence duty, varying according to the number of horses and carriages kept, was substituted for the former mileage duty. This change, while affording much relief to the postmaster, did not occasion any great loss of duty. (The lower rates of this duty were slightly modified by the Act 29 Vict. c. 36.) 1853. Alteration of duties. 16 & 17 Vict. c. 88.

But, although the total sum levied from the postmasters was not very much less than formerly, there could be no doubt that those who carried on a large business in this line were relieved from a considerable amount of taxation, and that the balance was made up by the numerous small traders who formerly evaded payment of duty. The difference, indeed, was so great to some of those in London who let horses and carriages on short jobs, that the public ought to have reaped the benefit by a reduction in prices. We find that three licensed postmasters of this description paid for duty in 1852 the several sums of 572*l.*, 484*l.*, and 331*l.*, and that the duty which they paid was in 1856 120*l.*, 110*l.*, and 90*l.* respectively.

In Ireland, the post horse duty was first imposed in the year 1804. It was in the form of an annual licence duty of 2*l.* 4*s.* 1*d.* payable by every person letting horses for hire ; and it produced altogether only 4,875*l.* in the year 1868–9. Ireland.

This duty, in common with the stage and hackney carriage duties, ceased on the 31st December 1869. Duty repealed 1869. 32 & 33 Vict. c. 14.

RAILWAYS.

The Acts relating to this duty are the —

5 & 6 Vict. c. 79.
7 & 8 Vict. c. 85.
10 & 11 Vict. c. 42.
21 & 22 Vict. c. 75. and the
26 & 27 Vict. c. 33.

1832. Duty imposed. 2 & 3 W. 4. c. 120. 1832.

A duty of one halfpenny per mile for every four passengers conveyed by railways was imposed in 1832. In 1842 this was altered to the present duty of 5 per cent. upon the receipts from passengers. 1842. Present duty imposed. 5 & 6 Vict. c. 79.

By the fiftieth section of the Act 2 & 3 Will. 4. c. 120., proprietors of railways were bound to keep a daily account of the number of passengers conveyed over their lines, and to render monthly accounts to the Commissioners of Stamps at the beginning of each calendar month, such account to include the period "from the first Monday in the "preceding month, up to and including the first Monday of the month in which such "account shall be rendered," and, at the same time, to pay over to the Receiver General the duties chargeable according to such accounts. It was also required that the books of the Company should "at all times be open for the inspection and examination of any "authorized Officer of Stamp duties."

The management of this duty was transferred to the Commissioners of Excise from the 5th September 1847. 1847. Transferred to Excise. 10 & 11 Vict. c. 42.

In the year 1863 an alteration was made to suit the convenience of the companies, in the time of making up and rendering the accounts which they are now required to deliver within twenty days after the termination of every calendar month for the whole of the calendar month last preceding. 1863. 26 & 27 Vict. c. 33.

Had the Act 5 & 6 Vict. c. 79., continued unchanged, our transaction with the railway companies would have involved very little trouble or dispute. But, in the year 1844, an Act was passed requiring railway companies to run cheap trains for the benefit of the poorer classes, and granting an exemption from duty on the receipts from such passengers. This has been the cause of great difficulty and litigation, between this Department and the Board of Trade on the one hand, and the companies on the other, and has occasioned a loss to the Revenue, which certainly was not contemplated by the Legislature when the Act was passed.

7 & 8 Vict. c. 85. 1844. Exemption of cheap trains. Difficulties it has occasioned.

It may be desirable that we should explain how this matter stands. The Act of 1844, after reciting that "it is expedient to secure to the poorer classes of travellers "the means of travelling by railway at moderate fares, and in carriages in which they "may be protected from the weather," proceeds to enact that railway companies shall, by means of one train at the least, to travel along their railway from one end to the other, once at the least each way, on every week day except Christmas Day and Good Friday, provide for the conveyance of third class passengers to and from the terminal and other ordinary passenger stations of the railway under the following conditions, viz.:—

7 & 8 Vict. c. 85. s. 6.

That the train shall start at an hour to be approved by the Board of Trade.

That its average speed shall be not less than twelve miles an hour.

That it shall take up and set down passengers at every passenger station if required.

That the carriages shall be approved by the Board of Trade.

That the fare for each third class passenger shall not exceed one penny per mile; with some further regulations as to the amount of luggage and conveyance of children.

A subsequent clause in the Act provides that no tax shall be levied upon the receipts of any railway company for the conveyance of passengers at fares not exceeding one penny per mile by any such cheap train as aforesaid.

The cause and object of this exemption are evident. A restriction of the amount chargeable for fares was held to be inconsistent with the imposition of a duty on the receipts of the company, inasmuch as they might not only make no profit by such fares, but actually be losers.

The companies, however, soon found out that low fares were very remunerative.

Instead of being confined to the one compulsory train each way, the rate of one penny per mile was voluntarily adopted in a considerable number of trains daily for third class passengers, and was even extended to travellers by first and second class carriages in the numerous excursion trains which soon became a part of the regular system of almost every railway in the kingdom.

It is clear that this profitable traffic was never intended by Parliament to be exempt from duty. Yet not only is this the case with regard to third class passengers to such an extent, that on some railways there is no train from which duty is received on those fares, but a claim for the same immunity in respect of first and second class passengers is actually now waiting judicial decision.

1863.

26 & 27 Vict. c. 33. 1863. Attempt to restrain the exemption: not successful.

Some attempt at a remedy was made in the year 1863, when it was enacted, that "the exemption from duty in respect of the conveyance of passengers by cheap trains "shall not extend to any railway train which shall not be a train running on at least "six days of the week, or else a market train or a Sunday train."

The intention was to exclude excursion trains, but the result has not been so satisfactory as was anticipated, for while the receipts on which duty was paid have increased from 7,742,505*l.* in 1862–3 to 10,007,667*l.* in 1868–9, the receipts exempted from duty have increased from 4,213,012*l.* in 1862–3 to 5,954,147*l.* in 1868–9.

The loss of a revenue which we think might with propriety be recovered from such receipts is not the only evil arising from the interpretation which has been put upon the law. It has, as already mentioned, involved us in much litigation, and causes a vast amount of trouble to our officers and to those of the railway companies in making out and checking the accounts.

Suggested amendment.

Probably it would be felt by the railway companies themselves, that a reduced rate of duty on all receipts, without exception, would be preferable to the present system.

Vide page 45.

The amount of duty collected is, of course, steadily increasing. We have already shown how very small it is in proportion to the gross receipts or the net profits of the companies.

This duty does not extend to Ireland.

RACE HORSE DUTY.

In the year 1856 the Race Horse duty was changed from an Assessed tax to an Excise duty, and the clerks of courses were appointed to demand the duty before allowing a horse to start. This provision was altered in the next year, and one Receiver of race horse duty appointed for Great Britain, with a remuneration of one shilling in the pound; an arrangement which has been found to work well under the judicious management of Mr. Weatherby, the Receiver. 19 & 20 Vict. c. 82. 20 Vict. c. 16.

Strictly speaking, every horse starting or running for any plate, prize, or sum of money is liable to the duty. But we have carried out the Act in its spirit rather than in its letter, and we do not charge horses running for farmers' and yeomanry plates, or for prizes confined to regular hunters not in a training stable, provided such horses are charged the Assessed tax duty as riding horses.

EXCISE LICENCES.

Acts containing the general regulations relating to Excise Licences:—

6 Geo. 4. c. 81.	4 & 5 Will. 4. c. 51.	26 & 27 Vict. c. 33.
7 & 8 Geo. 4. c. 53.	4 & 5 Will. 4. c. 75.	27 & 28 Vict. c. 56.
9 Geo. 4. c. 58.	4 Vict. c. 20.	32 & 33 Vict. c. 99.
9 Geo. 4. c. 61.	12 Vict. c. 1.	

Commencement of the Excise licensing system.

The practice of requiring persons engaged in the preparation or sale of exciseable commodities to take out licences, and of charging a duty on such licences, existed at least as early as the reign of Queen Anne. The principle was not, however, very generally applied until the Budget for 1784, on the close of the American War.

Budget of 1784.

The nature of the additional duties then imposed was described by Mr. Pitt as follows:—

"The next tax he should propose was a duty to be paid on licences to be granted to traders dealing in exciseable commodities. This was a plan that had been recommended by the Commissioners of the Board of Excise, and even desired by many respectable and capital dealers in that sort of goods, the venders of which were to be the object of it. The produce of it he estimated at 80,000*l.* It was a matter of some difficulty to fix the precise price of the several licences. The distillers, he thought, might be about 50*l.*, on account of some advantages which he specified as peculiar to that line of business. Brewers, distillers of vinegar, and printers of calico might be rated at 10*l.*; and a great many other intermediate dealers in the same description of goods according to the extent and profit of their respective mode of business."—(Hansard's Parliamentary Debates, vol. xxiv. p. 1029.)

24 G. 3. c. 41.

The terms of the Act of 1784 did not very closely agree with those of Mr. Pitt's announcement.

The licence duty on distillers, instead of being 50*l.* a year, was charged at the rate of a halfpenny per annum for each gallon of the content of the stills used by distillers or rectifiers.

On the other hand, instead of a fixed duty of 10*l.* a year on brewers, the amount of duty for common brewers was by the Act made to vary from 1*l.* 10*s.* to 50*l.* a year, according to the quantity of beer brewed, substantially the same principle as that at present followed in assessing this duty. In a similar way the licence duty on maltsters was fixed at the rate of 5*s.* for every 50 quarters of malt, up to 550 quarters. The same scale, with a higher rate of duty, is still in force.

All the other licence duties charged in the Act of 1784 were, at fixed rates, those on spirit dealers at 5*l.* (now 10*l.*) and vinegar makers 10*l.* (now 5*l.* 5*s.*) being the only ones which have remained until the present time. The fixed licence duties on calico printers (10*l.*), starch makers (5*l.*), wine drawers (2*l.*), tanners (2*l.* 10*s.*), tawers (1*l.*), curriers (2*l.*), glass makers (10*l.*), and others, have been repealed with the duties with which they were connected.

27 G. 3. c. 30. 1787.

Three years later, in 1787, the fixed licence duties on spirit retailers were changed for others in which the amount of duty was made to vary with the rent of the retailer's premises.

Existing modes of assessment adopted at an early date.

The three modes of assessing these duties which still continue in practical operation had thus been recognized and acted upon as early as 1787.

These are—

1. By a charge more or less closely proportionate to the extent of business done.
2. By a charge proportionate to the value of the business premises.
3. By a fixed rate.

29 G. 3. c. 68.

The first mode was, as we have seen, applied at a very early date to brewers and maltsters, and shortly afterwards, in 1789, it was adopted in regard to tobacco manufacturers' licences.

The first and most equitable mode admitted of only a limited application.

The close supervision of these trades, which was imposed for the purpose of securing the excise and customs duties, rendered the accurate assessment of a small licence duty proportionate to the quantities manufactured a very easy matter, but this mode of charge, although of all others the most equitable, was necessarily confined to the trades of production.

The secondary trades, those of the distribution of exciseable commodities, were, at the period when most of our licence duties originated, largely subject to what was termed a "cautionary" excise survey, not for the purpose of charging revenue, but for preventing its evasion; and such surveys were not of a kind which would admit of a very accurate account being taken of the extent of business done. Hence, very generally, the charge on this class of traders was by the third mode.

The second mode of charge has been practically confined to the assessment of the duty on publicans' licences, and chiefly in relation to the licence for the retailing of spirits. This single licence duty produces about 600,000*l*., and the magnitude of the interests involved, and the amount of the duty, greater in proportion to the extent of business done, probably, than any other, appear early to have suggested the desirability of adjusting the weight of the duty in some degree to the means of the tax payer.

Licence duties repealed with the duties on the manufacture.

A large number of the early licence duties were discontinued on the repeal of the excise duties on the articles to the manufacture or sale of which they attached.

The favourable opinion of these duties as a source of revenue which was expressed by the Commissioners of Excise Enquiry in 1834 has, perhaps, in some degree influenced the policy of later years, and led to the retention of the licence when duties have been repealed, as in the instances of soap and paper.

Miscellaneous small licences.

As our observations on the particular heads of duty will be confined to those kinds of licences which have, in recent years, been the subjects of legislation, or which possess special public interest, it will perhaps be desirable to state here the principal existing licence duties on which we shall have no occasion hereafter to remark, together with the date of their first imposition, the present amount, and the legislative enactments in force relating to them. Fuller information as to the various rates will be found in the separate Volume of Tables.

	Imposed.	Present Duty. £ s. d.	
Auctioneers 8 Vict. 15. 27 & 28 Vict. c. 56.	1777	10 0 0	
Distillers 6 Geo. 4. c. 81. 13 & 14 Vict. c. 67. 23 & 24 Vict. c. 114.	1784	10 10 0	
Makers of methylated spirit	1855	10 10 0	v. page 24.
Retailers of methylated spirit 18 & 19 Vict. c. 38. 24 & 25 Vict. c. 91. 30 & 31 Vict. c. 90.	1861	0 10 0	v. page 25.
Maltsters 6 Geo. 4. c. 81.	1784	0 7 10½	if the quantity made does not exceed 50 quarters, and an additional charge of 7*s*. 10½*d*. for every 50 quarters or fraction of 50 quarters above that quantity, up to 550 quarters.
		£ s. d.	
Malt Roasters 5 Vict. sess. 2. c. 30.	1842	20 0 0	v. page 31.
Dealers in roasted malt 5 Vict. sess. 2. c. 30.	1842	10 0 0	v. page 32.
Paper makers 6 Geo. 4. c. 81.	1825	4 4 0	
Packet boats for the sale of exciseable liquors on board thereon 9 Geo. 4. c. 47.	1828	1 1 0	
Rectifiers 6 Geo. 4. c. 81. 23 & 24 Vict. c. 114.	1784	10 10 0	

		£	s.	d.
Soap makers - - - 6 Geo. 4. c. 81.	1784 - -	4	4	0
Still makers (Scotland and Ireland) 3 Geo. 4. c. 52. 6 Geo. 4. c. 81. 1 & 2 W. 4. c. 55.	1822 - -	0	10	6
Chemists using stills - - 9 & 10 Vict. c. 90.	1846 - -	0	10	0
Tobacco manufacturers - -	1789 - -	5	5	0 if the quantity made does not exceed 20,000 lbs., and an additional charge of 5*l.* 5*s.* for every 20,000 lbs. or fraction of 20,000 lbs. above that quantity, up to 100,000 lbs. 6 Geo. 4. c. 81.
Tobacco dealers - - 6 Geo. 4. c. 81. 26 & 27 Vict. c. 33. 27 & 28 Vict. c. 56.	1789 - -	0	5	3
Vinegar makers - - 6 Geo. 4. c. 81. 7 & 8 Vict. c. 25.	1784 - -	5	5	0

Consolidation of licensing Acts, 6 G. 4. c. 81. 1825.

The general regulations relating to excise licences were, in 1825, consolidated into one statute, which has remained in force, with very little alteration, to the present day. Several licence duties which were formerly stamp licences have since that date been transferred to the Excise department and some of the special enactments relating to these, although much older than the date referred to, still remain in force; several new licence duties have also been imposed, and the regulations relating to these have seldom been found perfect in the first instance, but have required more or less important amendments. These, of late years, have been usually introduced by special clauses into a General Revenue Act in each session. Hence the total number of Acts relating either wholly or in part to excise licences has come to be very considerable; this is especially the case in reference to those relating to the sale of exciseable liquors.

BREWERS' LICENCES.

Acts relating to Brewers Licences:—

56 Geo. 3. c. 58.	5 Vict. Sess. 2. c. 30.	18 & 19 Vict. c. 94.
1 & 2 Geo. 4. c. 22.	10 Vict. c. 5.	25 Vict. c. 22.
6 Geo. 4. c. 81.	13 & 14 Vict. c. 67.	27 & 28 Vict. c. 56.
1 Will. 4. c. 51.	17 & 18 Vict. c. 30.	

First imposed in 1784.

As remarked in our general observations, this duty was first imposed by Mr. Pitt in 1784. A scale of duties was then devised, having relation to the quantity of beer brewed, and being analogous to that at present in force.

The lowest rates in this scale were 1*l.* for a brewer of table beer, and 1*l.* 10*s.* for a brewer of strong beer, for any quantity not exceeding 1,000 barrels, and 2*l.* for any quantity between 1,000 and 2,000 barrels.

In 1815, the duty on the licences for brewers of table beer was doubled, and that for brewers of strong beer increased by one half.

In 1824 the lowest rates were reduced to 10*s.* for quantities under 20 barrels; 1*l.* for quantities between 20 and 50; 1*l.* 10*s.* between 50 and 100; and 2*l.* between 100 and 1,000 barrels. The higher rates were not altered. The following year the number of licences increased from 4,075 in 1824, to 26,252 in 1825. There is, however, reason to believe that other causes, not now traceable, contributed to this result, apart from the reduction of the duty.

Increase in the number of brewers on repeal of beer duty.

The opening of the beer trade, and the repeal of the beer duty, in 1830, caused a still farther increase in the number of brewers, which in that year rose to 36,550; the number continued to increase until 1838, when it was 49,228; since that time, with an occasional revival, there has been an almost constant decline.

Until 1830, the amount of the licence duty in each case was readily ascertained, the charge being based on the quantity of beer brewed which had been charged with the beer duty.

On the repeal of the beer duty on 10th Oct. 1830, this mode of charge ceased to be available, but it was not desirable wholly to discontinue the survey upon brewers,

occasional inspection being thought necessary to prevent the use of substitutes for malt, and as the licence duty was very moderate in amount, it was considered that it could be secured by a system of self charge, enforced by the occasional check visits of the officers, which were desirable for other purposes.

The regulations adopted in 1830 were substantially the same as those now in force.

Existing regulations for charging the licence duty.

Under these, a brewer is, for the purpose of the licence duty, deemed to brew one barrel of beer for every two bushels of malt used; he is furnished with a paper on which he is required to enter, 24 hours beforehand, the date and time when he intends to brew, and before he commences to brew he must enter the quantity of malt he intends to use; he must also enter, 24 hours beforehand, the time when he purposes to complete the removal of the wort from the grains, so that the officer may gauge the latter, and by this means obtain an approximate check upon the quantity of malt used.

Sugar used in brewing. 10 Vict. c. 5. 1847.

When, in 1847, brewers were allowed to use sugar in brewing, similar regulations were extended to the use of that article, 50 lbs. of sugar being, for the purpose of the licence duty, deemed the equivalent of two bushels of malt or one barrel of beer.

17 & 18 Vict. c. 30. 1854.

In 1854, for the purpose chiefly of registration, a fixed licence duty of 1*l.* was imposed on persons who used sugar in brewing.

Average amount of duty on each licence before 1862.

Before 1862 the average amount of duty on brewers' licences was inconsiderable; thus, in the year ended 31st March 1862, the number of licensed brewers was 38,276, and the aggregate amount of licence duty paid by them £77,307 13*s.*, or little more than 2*l.* for each licence.

Alteration of rates in 1862.

In 1862 an important alteration was made in brewers' licences with the intention, when it was first proposed, of obtaining for the Exchequer an equivalent for the hop duty. It was assumed that, on an average, a pound of hops is used with each bushel of malt, or two pounds (the duty on which was 3*d.*) with a barrel of beer, and an addition to that extent was to be made to the duty paid by brewers in the shape of licences, varying according to the number of barrels brewed. But this arrangement has not been strictly attended to in the construction of the scale such as it now stands after various adjustments.

Effect of the change on revenue.

There can be no doubt that the Exchequer has been a loser by the transfer. Indeed it was admitted at the time that there would be some reduction of duty.

If the hop duty had remained in force, the quantity used last year (in the proportion of two pounds to the barrel) would have been about 49 millions of pounds, the duty on which would have been 306,000*l.* On the same quantity of beer the old brewers' licence duty would have amounted to 96,000*l.*, so that if the hop duty had remained we should last year have received from that and licences 402,000*l.*

The sum actually received from brewers' licences was only 355,672*l.*

Average amount of each licence at present.

In the year ended 31st March 1869 the number of licences taken out was 35,664, giving an average of nearly 10*l.* per licence; the change made in 1862 did not cause a sensible diminution in the number of licences, chiefly because the lower rates at which the greater part of the licences are taken out were but slightly affected by the change.

Existing rates of duty.

The present rates are :—

	£	*s.*	*d.*
At commencement - - - - - -	0	12	6
With an additional duty, at the end of the year, if more than 20 barrels have been brewed, according to the scale given below.			
Afterwards, if the quantity brewed in the preceding year did not exceed 20 barrels - - - - -	0	12	6
If more than 20 and not more than 50 - - - -	1	7	6
„ 50 „ 100 - - - -	2	0	0

Beyond 100 barrels the charge increases at the rate of 15*s.* for every 50 barrels (or fraction of that quantity) between 100 and 1,000 barrels; at the rate of 14*s.* for every 50 barrels additional between 1,000 and 50,000 barrels; and at the rate of 12*s.* 6*d.* for every 50 barrels additional beyond 50,000 barrels.

Comparison of former and present scales.

Under the scale of 1784 the highest duty payable, being that on any quantity exceeding 40,000 barrels, was 50*l.*; under that of 1825 it was 75*l.*; under the existing scale the licence duty on 50,000 barrels amounts to 701*l.* 10*s.*, and continues to increase for quantities beyond that, being almost strictly proportionate to the quantity brewed.

The present brewers' licence duty is still relatively small in amount, and there is no great temptation to evade it, but we are by no means satisfied that our existing regulations would enable us to secure a duty at a higher rate.

Our observations on the early scale of brewers' licence duties applies to that for Great Britain only. But it is only since the general consolidation of licence duties in 1825 that the rates have been the same for all three kingdoms.

The earliest duties of this description in Ireland were stamp duties, and, in common with most of the other licence duties, were of a repressive character. Rates of duty in Ireland before 1825.

Thus the rates for licences to brew in Ireland in 1812 (whilst they still continued to be stamp duties), were—

	£	s.	d.
In Dublin, Cork, Waterford, and Limerick	52	10	0
In other places within two miles of the foregoing	31	10	0
In other places within five miles of Dublin or one mile of 27 places specified in the Act	26	5	0
In any other place	21	0	0

LICENCES FOR THE SALE OF EXCISEABLE LIQUORS.*

Revenue Acts relating to the sale of Exciseable liquors :—

5 Geo. 4. c. 54.	11 & 12 Vict. c. 49.	24 & 25 Vict. c. 21.
6 „ „ c. 81.	„ „ c. 121.	24 & 25 „ c. 91.
9 „ „ c. 47.	16 & 17 „ c. 67.	25 „ c. 22.
1 W. 4. c. 51.	18 & 19 „ c. 114.	25 & 26 „ c. 35.
„ „ c. 64.	„ „ c. 118.	26 & 27 „ c. 33.
4 & 5 „ c. 85.	23 „ c. 27.	27 „ c. 18.
5 & 6 „ c. 39.	23 & 24 „ c. 107.	27 & 28 „ c. 35.
3 & 4 Vict. c. 61.	„ „ c. 113.	32 & 33 „ c. 27.
5 Vict. sess. 2. c. 13.	„ „ c. 114.	„ „ c. 14

The following are the licences included under this general designation, and the number of traders under each head, viz. :—

	Number.	Amount of Duty.
		£.
Dealers :—		
Spirit Dealers	5,894	75,181
Beer Dealers	5,952	20,626
Wine Dealers	3,639	41,202
Sweets, Dealers and Makers	123	659
Retailers :—		
Publicans	98,009	924,143
Beer House Keepers	52,590	183,016
Refreshment House Keepers selling Wine	2,974	12,418
Retailers of Wine (not to be consumed on the premises)	4,780	11,876
Sweets, Retailers	9,024	10,407
Packet Boat Licences for sale thereon of Exciseable Liquors	374	408
Table Beer Sellers	•2,720	730
Retail Brewers	17	93
Total	186,096	1,286,759

The great public interest which at present, and for some time past, has been manifested in the general questions relating to these licences will, we feel assured, be our sufficient excuse to your Lordships for entering more fully into the nature and general conditions of these licences than we should otherwise have done.

They have this peculiarity, that, as regards the greater part of them, the regulations under which they are held are partly "police" and partly "fiscal."

Although it does not come within our immediate province to deal with the regulations of police, we think a general statement of these, as they affect the granting of licences by ourselves, will be desirable.

* By the general term Exciseable Liquors is understood :—1. Spirits. 2. Foreign wine. 3. Sweets and made wines. 4. Beer and cider. "Beer" includes "ale and porter;" "cider" includes "perry." In 1857, in the case of the Queen *v.* Blackburn, it was held that after the repeal of the duty in 1834 sweets could no longer be legally deemed an exciseable liquor. (7, *Ellis and Blackburn*, 1839.) In the text we have for convenience followed the old and more popular definition.

Police regulations, England.

The following account of them, as relating to England only, is extracted from a memorandum on this subject prepared by Mr. Thring in 1863, when engaged on the draft of a bill for amending the Acts relating to licences for the sale of exciseable liquors:

Statute of 5 & 6 Edw. 6. c. 25. most ancient statute on the subject.

2 G. 2. c. 28. s. 11.

The statute 5 & 6 Edw. 6. c. 25., after reciting "the intolerable hurts and troubles to the "commonwealth of this realm that daily grew and increased through the abuses and disorders had "and used in common alehouses and other houses called tipling houses," provided that none should keep an alehouse without a licence by two justices of the peace, who should take a recognizance against unlawful games and for good rule; and this principle was further extended by 2 Geo. 2. c. 28. s. 11., which, after reciting "the inconvenience that had arisen by persons being licensed to keep "inns by justices of the peace who living remote from the place of abode of the persons might not be "truly informed as to the occasion of want of such inns," enacted that all licences to keep inns should be granted at a general meeting of the justices of the peace acting for the division where the applicant for the licence dwelt.

Publicans' licences granted under 9 G. 4. c. 61.

The above Acts have been repealed, but licences to keep inns are still granted by the justices in special sessions, under the authority of 9 G. 4. c. 61.

Licences annual, and at discretion of justices. 9 G. 4. c. 61. s. 1, 3.

The licences are required to be granted or renewed annually, and are issued or withheld at the discretion of the licensing justices.

Certain persons disqualified. 9 G. 4. c. 61. ss. 16, 21.

The only persons who are disqualified from receiving a publican's licence are sheriffs' officers and persons executing the process of courts of justice, and persons who have been disqualified for three years by order of the justices for offences against the tenor of their licences.

Appeal against refusal of licence. 9 G. 4. c. 61. s. 27.

The only remedy for a person who is refused a licence is to appeal under the Act to the Court of Quarter Sessions, as the Court of Queen's Bench will not grant a mandamus to the justices to grant the licence, or review the reasons on which they form their judgment, or overrule their discretion, unless it clearly appears that they have acted maliciously or corruptly.

Publican's licence essential for many years, 9 G. 4. c. 61. s. 17.

The licence from the justices was, from the time of Edward the Sixth till 1830, a condition precedent to a power to sell exciseable liquors to be consumed on the premises, as the Excise were restricted from granting their licences to sell spirits, wine, sweets, beer, or other liquors to persons not previously provided with a justices' licence.

First Beerhouse Act, 1 W. 4. c. 64. s. 1, 2.

A great inroad was made in the principle of the Acts relating to publicans' licences by the Beerhouse Act, 1 W. 4. c. 64., which enacted that after the 10th of October 1830 any resident occupier of a house, except a sheriff's officer or person executing the process of a court of justice, might obtain a licence from the excise to sell beer, ale, and porter by retail, and also cider and perry, in any house or premises specified in the licence. The only safeguard required was that the applicant

Bond required. 1 W. 4. c. 64. s. 4.

should enter into a bond, with one surety, in a penalty of 20*l.*, or two sureties, in a penalty of 10*l.* each, conditioned for payment by the licensee or his sureties of any penalty incurred by him against the Beerhouse Act.

Police regulations. 1 W. 4. c. 64. ss. 11, 12, 13.

The Act empowers two justices to close beerhouses in cases of riot, obliges beerhouse keepers to use, when required, standard measures, and imposes a penalty on the allowance of drunkenness or disorderly conduct in their houses, or on adulteration of their beer.

Time of closing. 1 W. 4. c. 64. s. 14.

An enactment was also made that beerhouses should not be open before four o'clock in the morning, nor after ten o'clock in the evening, on ordinary days, nor on Sundays and special days between ten and one and three and five o'clock.

Second Beerhouse Act. 4 & 5 W. 4. c. 85.

The evils arising from the unrestricted sale of beer under the Act were so great that, in 1834, the Act of 4 & 5 W. 4. c. 85. was passed for the purpose of imposing further restrictions.

Licences to sell beer to be consumed on the premises, and not to be consumed on the premises. 4 & 5 W. 4. c. 85. s. 1.

That Act divided licences into two classes:

(1.) A licence to sell beer to be consumed on the premises; and

(2.) A licence to sell beer not to be consumed on the premises.

It left the law unaltered with respect to the latter class of licences, but imposed a new restriction on licences to sell beer to be consumed on the premises.

Certificate of character in case of beer to be consumed on the premises. 4 & 5 W. 4. c. 85. s. 2.

The obligation imposed on applicants for licences to sell beer to be consumed on the premises was the production of a certificate of good character, signed by six householders of the place in which the applicant resided.

Exceptions with respect to certificate of character. 4 & 5 W. 4. c. 85. s. 21.

Persons resident within the City of London or Westminster or within the bills of mortality, or within any corporate town, or within a mile of the polling place of a town having a population of 5,000, were exempted from the obligation of producing a certificate of character, but were required to prove that the house specified in their licence was of the annual value of 10*l.* at the least.

Times of closing houses. 4 & 5 W. 4. c. 85. s. 6.

The last-mentioned Act empowered constables to visit licensed houses at all times, and enabled the justices to regulate the times of opening and closing beerhouses, so that the hour fixed for opening on ordinary days was not earlier than five in the morning, nor the hour for closing at night later than eleven o'clock, and that on Sundays and special days the house was not opened before one o'clock in the afternoon.

Third Beerhouse Act. 3 & 4 Vict. c. 61. s. 1.

Further limitations were imposed by 3 & 4 Vict. c. 61. That Act retained the certificate of character in the case of beerhouses licensed to sell beer to be consumed on the premises, and added a qualification of value in the case of all beerhouses, whether the beer sold therein was to be drunk on or off the premises.

Qualification of value required as respects beerhouses. 3 & 4 Vict. c. 61. s. 1.

The qualification of value was regulated by the situation of the house.

If it were situate in the Cities of London or Westminster, or within the bills of mortality, or in any city, corporate town, parish or place, the population of which, according to the last parliamentary census, exceeded 10,000, or within a mile of the polling place used at the last election of a member of Parliament for any town of the like population, the house with the premises was required to be of the annual value of 15*l.*

If it were situate in a town or parish the population of which, according to the last parliamentary

census, exceeded 2,500, and was under 10,000, or within a mile of any polling place used at the last election of a member of Parliament for a town of the like population, the house with the premises was required to be of the annual value of 11*l.*

If it were situate elsewhere, the house with the premises was required to be of the annual value of 8*l.*

In reading the foregoing observations it should be recollected that the sale of cider by retail is subject to the same regulations as that of beer.

Cider regulated as beer. 4 W. 4. c. 64. s. 30.

It will be observed that under the foregoing Acts a broad distinction is made between a publican's licence and beerhouse keeper's licence.

Distinction between publican's licence and beerhouse keeper's licence.

A beerhouse keeper is absolutely prohibited from selling spirits, wines, or sweets; moreover even with respect to beer he cannot sell more at one time to the same person than four and a half gallons or two dozen reputed quart bottles.

Beerhouse keeper not to sell spirits. 4 & 5 W. 4. c. 85. 4. 16.

A publican, on the other hand, if provided with the proper excise licences which he is entitled to have granted to him on the production of a licence from the justices, may sell any exciseable liquors in any quantity by wholesale or retail, except spirits to another publican.

No prohibition in cases of publicans.

The foregoing distinction was greatly narrowed in the year 1860 by the Wine Licensing Act of 23 Vict. c. 27.

Effect of Wine Licensing Act.

By that Act every person who keeps an eating house, excepting a sheriff's officer or person executing the process of a court of justice, may take out a licence to retail wine and sweets to be consumed on the premises. The only qualifications required are that the applicant must first take out a refreshment house licence, and that the house to which the licence is granted must, if the premises are situate in a place containing a population exceeding 10,000, be of the rent and value of 20*l.* a year, and if situated elsewhere be of the annual value of 10*l.*

Wine Licensing Act. 23 Vict. c. 27. ss. 6, 7, 8.

Notice must be given to the justices of the intention of a person to apply for a licence to sell wine by retail, and the justices may defeat the grant of the licence by proving that the applicant's house is not of the value required by the Act, or that it is kept in a disorderly manner, or that the applicant is disqualified by having been convicted within three years of an offence punishable by imprisonment, or that he has within three years forfeited an innkeeper's or beerhouse keeper's licence, or been refused a renewal thereof.

23 Vict. c. 27. s. 13.

A licensee under the Wine Act can sell only a quantity less than two gallons or one dozen reputed quart bottles at one time; he is also subjected to the same or nearly the same regulations with respect to opening and closing his house as a beerhouse keeper.

23 Vict. c. 27. s. 4. 23 Vict. c. 27. s. 27.

A subsequent Act, 24 & 25 Vict, c. 91., assimilates still further the condition of a wine licensee to that of a publican by enabling the former to hold an excise licence for the sale of sweets and made wines, together with a licence to sell beer.

Act amending Wine Licensing Act. 24 & 25 Vict. c. 91. s. 10.

The result of the foregoing legislation, so far as relates to the sale of liquors to be consumed on the premises, is to place a beerhouse keeper taking out a wine licence and the requisite excise licences altogether on a par with a person who has obtained a justices' licence to keep an inn, with the single exception that the latter may obtain an excise licence to sell spirits, while the prohibition against selling spirits is retained in the case of the beerhouse keeper.

Result of Wine Licensing Act on relative privileges of a publican and beerhouse keeper.

The General Scotch Licensing Act, 9 Geo. 4. c. 58., differs in no essential particulars from the English Licensing Act, 9 Geo. 4. c. 61., but it has been altered in many respects by the 16 & 17 Vict. c. 67. (commonly called the "Forbes Mackenzie Act") and by the 25 & 26 Vict. c. 35. The following are the most important provisions introduced by these Acts:

Police regulations, Scotland. 9 G. 4. c. 58. 16 & 17 Vict. c. 67. 25 & 26 Vict. c. 35.

Premises licensed by the magistrates are classified as—1, inns or hotels (defined as houses containing at least four sleeping apartments set apart for the accommodation of travellers); 2, public houses; and, 3, grocers and provision dealers' shops. In the latter, spirits are not allowed to be sold for consumption on the premises.

In ordinary cases sale is not permitted in any licensed house between 11 P.M. and 8 A.M.; but in localities requiring other hours for opening and closing hotels and public houses, the magistrates may fix other hours not earlier than 6 or later than 8 A.M. for opening, or earlier than 9 or later than 11 P.M. for closing, and on occasions of public entertainments, &c., the magistrates may extend the hours of sale beyond the hours prescribed in the certificates. Sale is forbidden during the whole of Sunday, but hotel keepers may sell to lodgers and *bonâ fide* travellers.

A certificate for the sale of spirits or wine is to include beer, but with that exception the magistrates may limit their certificate to such articles as they think proper.

Certificates cannot be granted for a house not previously licensed as an hotel or public house, without a written report from a justice of the county or magistrate of the burgh that the premises are suitable and proper to be licensed for the particular purpose for which a certificate is requested, and a certificate as to the applicant's character signed by two justices, &c.

Power is given to the police to enter at any time any public house, or house where refreshments are sold for consumption on the premises.

Table beer sellers are, as regards hours and times of sale, brought under the same regulations as other retailers by the Act 25 & 26 Vict. c. 35. This Act contains a number of regulations for the suppression of the sale of exciseable liquors without licence.

It may be observed that the provisions of the Beer-house and Refreshment House Acts do not extend to Scotland.

1 W. 4. c. 64. & 23 Vict. c. 27., &c.

In Ireland the principal Licensing Act is 3 & 4 W. 4. c. 68. Its provisions have, however, been considerably modified by 6 & 7 W. 4. c. 38, 17 & 18 Vict. c. 89, 18 & 19

Police regulations, Ireland.

Vict. c. 62, 18 & 19 Vict. c. 103, 18 & 19 Vict. c. 114, 24 & 25 Vict. c. 91, 26 & 27 Vict. c. 33, 26 & 27 Vict. c. 96, and 27 & 28 Vict. c. 35. The following is an abstract of the most important existing regulations.

Licences or certificates* are in the first instance granted by the magistrates at quarter sessions. They may be restricted to the sale of beer only.

When licences are refused, an order in writing, stating grounds of refusal, is to be made by the magistrates, and entered by the clerk of the peace.

The Excise may grant a renewal of licences on the production of a certificate of six householders belonging to the parish, and of two or more magistrates presiding at the petty sessions of the district in which the house is situated, to the effect that the applicant is of good character, and has conducted his house in an orderly manner during the previous year.

If magistrates refuse to grant a certificate, they must make an order in writing stating grounds of refusal, and applicant for certificate may appeal to the quarter sessions.

Turnpike gate-keepers, non-householders, bailiffs, gaolers, turnkeys, constables, sheriffs, sub-sheriffs, sheriffs' officer, or peace officers, and also distillers, rectifiers, and compounders of spirits, are incapable of holding licences. Publicans are not allowed to sell, except to travellers, between 11 P.M. and 7 A.M., or before 2 P.M. on Sunday, or between 9 P.M. on Sunday and 9 A.M. on Monday.

The parishioners in vestry assembled may appoint not more than 20 or less than 10 persons as overseers of persons and houses in which spirits and beer are sold, and if parishioners neglect, two or more justices at petty sessions may appoint such overseers.

If a publican has been convicted, within six months, of three offences against the Acts relating to public houses, two or more justices at quarter sessions may annul his licence.

The Beer-house Act was not extended to Ireland, but a Refreshment-house Act for Ireland similar in character to the one for England (vide p. 60.,) was passed in the same session.

Before giving an historical sketch of our fiscal legislation on this important subject it may be as well to summarize here the chief peculiarities in the respective police regulations of the three kingdoms.

General summary of police regulations.

In England, magisterial control extends in effect only to persons who sell spirits by retail to be consumed on the premises.†

In Scotland it extends to all sales of exciseable liquors, except those of table beer and those by wholesale of beer and spirits (not less than 4½ gallons of the former and 2 gallons of the latter at one time), and the regulation which forbids the combination of the businesses of a grocer and publican,—one which is not uncommon in the rural districts in England,—gives rise to a peculiar class who, as grocers, under magistrates' certificate, sell spirits, &c. by retail for consumption off the premises.

In Ireland, magisterial control extends to the sale of beer and spirits by retail to be consumed on the premises, but since the recent Refreshment House (Wine Licensing) Act, not practically to that of wine. Grocers are allowed without a magistrate's certificate to take out licences for the retail of spirits for consumption off the premises in quantities not exceeding two quarts at one time. There is no class of traders corresponding to these in England, and the corresponding class in Scotland is under magisterial control.

The earliest licence duties imposed on the sale of exciseable liquors were stamp duties.

Those first imposed were 4*s.* for the sale of wine, and 1*s.* for the sale of beer.

The duty was levied on the licence granted by the magistrates.

That for the sale of wine was converted into an excise duty in 1790.

That for the sale of beer continued a stamp duty till 1808, when it was also transferred to the excise.

Fiscal regulations. Division into dealers and retailers, and into those who sell for consumption "on" or "off" the premises where sold. Principal kinds of licences. Privileges and restrictions of each.

The broad division which pervades the present legislation on excise licences is that of dealers and retailers. It is more particularly in the case of spirits and beer that this distinction is observed. There is a minor division into (1) those persons who are allowed to sell for consumption on the premises where sold, and (2) those who are allowed to sell only for consumption elsewhere; this last class embraces all "dealers," and some retailers.

A spirit dealer is not allowed (with the exceptions hereafter to be mentioned) to sell in less quantities than two gallons at one time.

A spirit retailer, who must have a magistrate's certificate (as a publican), may sell any quantity, for consumption either on or off his premises, but must not sell to another retailer.

(There is an exceptional class of spirit retailers in Scotland and Ireland who sell for consumption off the premises where sold, in the former country with, in the latter without a justices' certificate.)

* The term licence or certificate is used indifferently throughout the Police Acts on this subject, to describe the document which contains the justices' authority to keep an inn, &c.

† The remarks, here and elsewhere, on the police regulations for England, have reference to the state of things existing at the close of the financial year ended 31st March 1869, to which this report particularly belongs, and do not take into account the changes effected by the temporary Act, 32 & 33 Vict. c. 27.

A beer dealer is not allowed (except with another licence) to sell in less quantities than 4½ gallons.

A beer retailer, if licensed as a publican, may sell any quantity for consumption on or off his premises. If licensed as a beerhouse-keeper, he cannot sell more than 4½ gallons at one time; his licence may be to sell for consumption (1) on, or (2) off his premises according to the rate of duty paid, and on compliance with certain conditions (fully stated on p. 54 ante).

A wine dealer may sell in any quantity.

A wine retailer, if licensed as a publican, may sell in any quantity. If licensed under the Refreshment House Act, he may sell in any quantities less than two gallons, or one dozen reputed quart bottles, and his licence may be to sell for consumption (1) on or (2) off his premises, under conditions stated on p. 55 ante).

A sweets dealer (*i.e.* a dealer in British or home-made wines) may sell any quantity.

A sweets retailer may sell in quantities less than two gallons, or one dozen quart bottles; if licensed as a publican, he may sell for consumption on the premises where sold.

The various classes of traders of which we have to speak are the following:— The different classes of traders who sell exciseable liquors.

1. Publicans, who may hold licences to sell beer, spirits, wine, and sweets.
2. Beer retailers, who, under the Beer House Acts, can only sell beer, but who, under the Refreshment House Acts, may also sell foreign wine and sweets.
3. Wine retailers, who sell wine and sweets under the Refreshment House Acts.
4. Sweets retailers.
5. Table beer sellers.
6. Retailers of exciseable liquors in packet boats.
7. Retail Brewers.
8. Dealers in beer, spirits, wine, or sweets, who sell by wholesale.

1. *Publicans.—Licences for retailing spirits.*—The earliest licence duty for the retailing of spirits in England and Scotland must be viewed as originating rather from a police than a revenue polity. The preamble of the Act recites that "Whereas the drinking "of spirituous liquors or strong waters is become very common, especially amongst the "people of lower and inferior rank, the constant and excessive use whereof tends greatly "to the destruction of their healths, rendering them unfit for useful labour and business, "debauching their morals, and inciting them to perpetrate all manner of vices; and the "ill consequences of the excessive use of such liquors are not confined to the present "generation, but extend to future ages, and tend to the devastation and ruin of this "kingdom," for remedy whereof it is enacted that no person shall sell or retail any brandy, rum, *aqua vitæ*, or other spirituous liquor in less quantity than two gallons without taking out a licence, and paying for the same *fifty pounds*. Publicans. England and Scotland. High rates imposed by 9 G. 2. c. 23. 1736.

Besides the licence, a duty of 20*s.* a gallon was to be paid by the retailer on the quantity sold, over and above all other duties. By sect. 14 of the Act spirit retailers were required to have a licence from two justices of the peace.

An Act so repressive would naturally require strong measures to enforce it. Accordingly we are not unprepared to find that in the following session another Act was passed; amongst other things; "for explaining and enforcing the execution of an Act passed in the ninth year, &c.," although we are hardly prepared for the regulation which provides that in case of the nonpayment of a penalty of 10*l.* for hawking spirits, the offender shall be committed to the House of Correction for two months, and "shall, before "his or her discharge therefrom, be stript naked from the middle upwards, and whipt "until his or her body be bloody." (sect. 9.) Strong measures required to enforce them: 10 G. 2. c. 17. 1737. including whipping.

In the following year, another Act was passed, in the preamble of which it is stated that: 11 G. 2. c. 26. 1738.

"Whereas, notwithstanding the several provisions made for restraining the frequent and "pernicious use of spirituous liquors or strong waters, the drinking of such liquors is yet "too common, especially among persons of low rank; and whereas such persons as sell "spirituous liquors, contrary to the Act, are chiefly persons of little or no substance; "and whereas, in order to elude the Act, persons in a clandestine manner retail spirituous "liquors, without any licence, in places not in the said Act mentioned or allowed, and "the persons so selling the same are not seen, but are hid behind some wainscot, curtain, "partition, or are otherwise concealed," "for remedy whereof" the occupiers of the houses where spirits were sold were to be deemed the retailers, and to be liable to a penalty of 100*l.* for selling without licence. The punishment of abettors;

In the 2nd section it is further recited that:—

11 G. 2. c. 26. s. 2. and transportation of those who resisted the law.

"Whereas, in open defiance of the laws of this realm, and to prevent the beforementioned Acts from taking effect, divers wicked, lawless, turbulent, and disorderly persons have assembled themselves at divers times to rescue offenders against the laws, and have, in a most wicked and cruel manner, assaulted, beat, wounded, and almost murdered several officers and other persons, who in pursuance of the said first recited Act had given, or were about to give, informations before justices of the peace against such offenders," it is enacted that if any persons, to the number of five or more, assemble to commit the offences recited, they shall be adjudged guilty of felony and be liable to transportation for seven years.

Failure of the system, and repeal of the higher duties by 16 G. 2. c. 8. 1743.

Five years later another Act was passed, in the preamble of which it is recited that, "Whereas great difficulties and inconveniences have attended the putting the said Act in execution, and the same hath not been found effectual to answer the purposes thereby intended," it is enacted that the retail spirit duty of 20*s.* and the licence duty of 50*l.* shall be repealed, that a spirit duty charged on the distillers, varying from 1*d.* to 6*d.* per gallon according to the nature of the materials, and a licence duty of 20*s.* a year on spirit retailers, be imposed.

History of the principal subsequent changes of the rates of duty.

The makers and retailers of *aqua vitæ* or spirits made from malt in Scotland were exempted from any duty by this Act; but a licence duty on the sale was again imposed by 29 Geo. 2. c. 12.

1747.

By the 20 Geo. 2. c. 29., distilleries within the weekly bills of mortality were allowed to sell by retail on payment of a licence duty of 5*l.*, but this being attended with

1751.

injurious results, the permission was withdrawn by 24 Geo. 2. c. 11., and an additional duty of 20*s.* laid on the ordinary retail spirit licences.

27 G. 3. c. 30. 1787.

In 1787 the arrangement was first adopted by which the duty was made proportionate to the value or the rent of the premises.

30 G. 3. c. 38. 1790.

In 1790, with a similar scale, the rates were increased as follows:

	£	*s.*	*d.*
If rated to house duty under 15*l.*	4	14	0
„ „ 15*l.* and under 20*l.*	5	2	0
„ „ 20*l.* „ 25*l.*	5	10	0
„ „ 25*l.* „ 30*l.*	5	18	0
„ „ 30*l.* „ 40*l.*	6	6	0
„ „ 40*l.* „ 50*l.*	6	14	0
„ „ 50*l.* and upwards	7	2	0

43 G. 3. c. 69. 1803.

By 43 Geo. 3. c. 69., the licence duty in Scotland, which for a considerable period had been the same as the English, was reduced to 1*l.* a year in the Highlands, except in royal burghs, and 2*l.* a year in royal burghs and other parts of Scotland.

55 G. 3. c. 30. 1815.

In 1815 the duties on licences in Scotland were doubled.

56 G. 3. c. 113. 1816.

In 1816 an increase of about 50 per cent. was made in the rates on spirit retailers' licences in England, except those at the two lowest rates, on which the increase was less.

The duties were modified and reduced in 1824, and again slightly changed in 1825, when the following rates,* which are still in force for England, were adopted:—

Present English rates:

	£.	*s.*	*d.*
If the rate or rent is less than 10*l.*	2	4	1
If 10*l.* and less than 20*l.*	4	8	$2\frac{1}{2}$
20*l.* „ 25*l.*	6	12	$3\frac{1}{2}$
25*l.* „ 30*l.*	7	14	4
30*l.* „ 40*l.*	8	16	$4\frac{3}{4}$
40*l.* „ 50*l.*	9	18	$5\frac{1}{4}$
50*l.* and upwards	11	0	6

* The rates given in the text are those imposed in 1825, plus the 5 per cent. added on all excise duties by 3 Vict. c. 17. In 1834, by 4 & 5 W. 4. c. 75., the duties on spirit retailers licences were increased 50 per cent.; subsequently an abatement of the additional duty was made to those retailers whose sales did not exceed 50 gallons a year; but, notwithstanding this modification, the additional rates caused great dissatisfaction, and they were repealed, and the former rates reverted to in 1836, by 6 & 7 W. 4. c. 72. (See 19th Report of the Commissioners of Excise Enquiry, 1834–36, pp. 37–43.)

The rates for Scotland were altered in 1853 by 16 & 17 Vict. c. 67.; those at present in force are,—

For a licence to retail spirits, which is to include the sale of beer also:—

Scotch rates.

	£.	s.	d.
When rated under 10*l.*	4	4	0
At 10*l.* and under 20*l.*	5	5	0
„ 20*l.* „ 25*l.*	9	9	0
„ 25*l.* „ 30*l.*	10	10	0
„ 30*l.* „ 40*l.*	11	11	0
„ 40*l.* „ 50*l.*	12	12	0
„ 50*l.* and upwards	13	13	0

Ireland. 52 G. 3. c. 87. 1812.

The earliest publicans' licence duties imposed in Ireland were stamp duties. These, as given in the Stamp Consolidation Act, 52 Geo. 3. c. 87., were peculiar in character and repressive in their action. The sale of all exciseable liquors was included in one licence.

Early duties of a restrictive character.

The duty on a licence to sell by retail spirituous liquors, wine, beer, porter, ale, cider or perry, metheglin or mead, in the following places; viz.—

	£	s.	d.
Within the cities of Dublin, Cork, Waterford, or Limerick, and town of Belfast was	40	0	0
At other places within two miles of Dublin or one mile of Cork, Waterford, Limerick, or Belfast	33	0	0
At other places within five miles of Dublin or within one mile of 27 principal cities and towns in Ireland named in the Act	22	0	0
Elsewhere in Ireland	11	0	0

To these rates there was a further addition of 5 per cent.

Persons selling by retail at the lowest rate of 11*l.* were required to pay an additional duty of 11*l.* to enable them to sell more than two gallons at one time.

55 G. 3. c. 19. 1815.

By 55 Geo. 3. c. 19. these, with other licence duties, were transferred from the stamps to the Excise; but without alteration in the rates or conditions, except that the additional licence to enable a retailer to sell more than two gallons was discontinued.

Made the same as those for England in 1825.

In 1825 the same rates were adopted for Ireland as for England, special rates being imposed for the peculiar class of "spirit grocers." These were for a licence to retail spirits not to be consumed on the premises, or in quantities not more than two quarts at one time, granted to persons who sell tea, coffee, &c.—

Rates for "spirit grocers."

	£	s.	d.
If rated under 25*l.*	9	18	5¼
If at 25*l.* and under 30*l.*	11	0	6
If at 30*l.* and under 40*l.*	12	2	6½
If at 40*l.* and under 50*l.*	13	4	7
If at 50*l.* and upwards	14	6	7¾

Publicans' licences for retailing beer.

Licences for retailing beer.—The licence duty on publicans as beer retailers, first imposed as a stamp duty by 9 Anne, c. 23., after being increased successively from 1*s.* to 1*l.* 1*s.*, 1*l.* 10*s.* 6*d.*, 2*l.* 2*s.*, and 4*l.* 4*s.*, was in 1816, some years subsequent to its transference to the excise, made in some degree to vary with the rent. The rates then imposed were for houses rated or rented under 15*l.*, 2*l.* 2*s.*; for those rated at 15*l.* and under 20*l.*, 3*l.* 3*s.*; and for those of which the rate or rent exceeded 20*l.*, 4*l.* 4*s.*

Present rates for England and Ireland.

In 1825 the rates were made uniform for the three kingdoms, and still remain so for England and Ireland. The present rates of duty are—

	£	s.	d.
If the house is not rated at 20*l.*	1	2	0½
If rated at 20*l.* or upwards	3	6	1¾

26 & 27 Vict. c. 33. 1863.

There is a recent provision (from which canteen keepers are exempt) under which publicans in England and Ireland who do not take out spirit licences pay the higher of these rates, although rated below 20*l.*

It was found that a practice was growing up of obtaining authority to keep an inn solely for the purpose of selling beer under a licence at 1*l.* 2*s.* 0½*d.*, which was unfair to the beershop keeper in places where the magistrates would not give them such licences, and a loss to the Revenue where they did.

Scotch rates.

The rates were altered for Scotland in 1853. The present rates are—

	£	s.	d.
When the house is rated under 10*l.*	2	10	0
„ „ at 10*l.* or upwards	4	4	0

Publicans' licences to retail wine:

Licences for retailing wine.—The duty on publicans' licences to retail wine, first imposed as a small stamp duty in 1710, was increased in 1757 to 4*l.* to persons who held licences to sell beer but not spirits, and 2*l.* to persons who were licensed for the sale both of beer and spirits. In Scotland the corresponding rates were 2*l.* 13*s.* 4*d.* and 1*l.* 6*s.* 8*d.*

When, in 1825, the rates for these licences were made uniform for the three kingdoms the same principle was observed, the rates being—

Rates of duty.

	£	*s.*	*d.*
For publicans who have licences to sell beer only - - -	4	8	2½
„ „ to sell beer and spirits -	2	4	1

Publicans' sweets retailers' licence.

Licences for retailing sweets.—The sweets retailers' licence, first imposed in 1790, is now uniform for the three kingdoms, the duty being, irrespective of the rating of the house, 1*l.* 2*s.* 0½*d.* in all cases.

Beer retailers, England. "Beer House" Act. 1 W. 4. c. 64. 1830.

2. *Beer retailers.*—Next to the publicans the most important class of traders are those who sell beer by retail under the Act passed in 1830, known as the Beer House Act, 1 W. 4. c. 64. This Act, which was passed at the same time that the beer duty was repealed, threw open the trade by permitting licences for the sale of beer to be obtained (under certain conditions which are fully stated in the extract from Mr. Thring's memorandum, page 54, ante) without a justice's certificate. The Act applied to England only.

Observations of the Chairman of the Committee of the House of Commons on introducing the Bill.

It was introduced under the directions of the committee of the House of Commons appointed to inquire into the then existing condition of the trade in beer, by the chairman of that committee, Mr. Calcraft, who observed that "The principle of the Bill is that of "free trade in beer, a principle which the committee understood that the House had "adopted, and considered it was necessary to carry to its fullest extent, in order to give "full effect to the repeal of the beer duties. The committee, adopting the same "opinion, has ordered this Bill to be brought in."

The duty imposed by the Act for a licence to sell beer by retail to be drunk on the premises was 2*l.* 2*s.*, but by 4 & 5 W. c. 85., this was altered, and the duties with the 5 per cent. imposed by 3 Vict. c. 17. now amount to—

Rates of duty.

	£	*s.*	*d.*
For a licence to sell beer and cider by retail for consumption off the premises	1	2	0½
„ „ „ on the premises -	3	6	1¾
„ to sell cider only by retail for consumption either on or off the premises	1	2	0½

Wine retailers and refreshment house licences, under 23 Vict. c. 27. for England, and 23 & 24 Vict. c. 107. for Ireland. Objects in view in introducing these kind of licences, 1860.

3. *Wine retailers under the Refreshment House Acts.—Refreshment Houses.*—In 1860 a new description of licences was introduced by Mr. Gladstone, more for the purposes of Police than Revenue, and with especial reference to a class of houses in London which were kept open after the closing of the licensed publicans. The measure was at the same time intended to promote the sale of wine in accordance with the legislation under the French Treaty and the policy advocated by Mr. Gladstone in his financial statement.

These objects were to be carried out by subjecting to licence and inspection all houses, rooms, &c. kept open for public refreshment, resort, and entertainment at any time between 10 o'clock p.m. and 5 o'clock a.m., and which were not licensed for the sale of beer, spirits, or wine.

Such houses were to be deemed Refreshment Houses. The licence duties on refreshment houses as altered by 24 & 25 Vict. c. 91., are—

1861.

Rates of duty.

	£	*s.*	*d.*
If the house be of less value than 30*l.* a year* - - -	0	10	6
If 30*l.* or upwards - - - - - -	1	1	0

Licensed refreshment house keepers are permitted under certain conditions to take out licences for the sale of foreign and (as amended by 26 & 27 Vict. c. 33.) of sweets and made wines on payment of a duty,—

If the rent be less than 50*l.* of - - - - -	3	3	0
If 50*l.* or upwards - - - - - -	5	5	0

* When a licence for the sale of wine to be consumed on the premises is taken out, and the house is not kept open after 10 o'clock p.m., certain abatements from these duties are allowed, viz., if the rent be under 30*l.*, 7*s.* 4*d.*; if 30*l.* and under 50*l.*, 17*s.* 10*d.*; if 50*l.* and upwards, 1*l.* 1*s.*

Any person keeping a shop is also permitted under the Act to take out a licence for the sale of wine in quantities less than two gallons or one dozen quart bottles, not to be consumed on the premises, on payment of a licence duty,—

If the rent be less than 50*l.* of	2	2	0
If 50*l.* or upwards	3	3	0

The Act 23 Victoria c. 27. extended to England only, but in the same year a similar Act was passed for Ireland. 23 & 24 Vict. c. 107. 1861.

The number of these licences granted in the first year ending the 31st March 1861 was as understated.

First result of the measure.

	At 10*s.* 6*d.*	At 1*l.* 1*s.*
Number of refreshment house licences granted in London	31	1632
Number in the country	1860	2275
Total number	5798	

* Duty 3,366*l.*

Number of wine licences for consumption on the premises	686
Number for consumption off the premises	740
Total number	1426

* Duty 2,639*l.*

Limited application of the Act as regards refreshment houses.

The amount derived from these new licences greatly disappointed expectation. This is partly owing to the terms of the Act imposing the duty on refreshment houses binding us to a more limited application of it than we had anticipated. So small an annual payment as 10*s.* 6*d.* or 1*l.* 1*s.*, according as the house is valued under or above 20*l.*, might, we think, not unreasonably be exacted from every person keeping open a shop in which refreshments are sold after a certain hour at night, the simple test of liability being the sale and the time.

When it is necessary, as at present, to prove that the house is one "of public resort and entertainment," in order to bring it within the operation of the Act, it is evident that very difficult questions may arise, and that a vast number of shops, in consequence, avoid the licence altogether.

Slow increase of the refreshment house licence duty,

The total number of refreshment house licences granted in the year ended the 31st March 1869 was 6,407, being an increase of not more than 10 per cent. in eight years, or little more than the usual rate of the increase of the population; showing that, under he existing conditions, this duty at once attained its full development.

but large increase of that for selling wine.

The number of licences to sell wine for consumption off the premises has increased from 740 in 1860-61 to 2,706 in 1868-69, and those for consumption on the premises from 686 to 2,974; the increase being 265 per cent. in the former class, and 332 per cent. in the latter.

Sweets retailers.

4. *Sweets retailers.*—In 1790 a duty of 2*l.* 4*s.* was imposed on persons who sold by retail sweets or British wines. The present duty is 1*l.* 2*s.* 0½*d.*, and is uniform for each of the three kingdoms. Not more than two gallons are allowed to be sold at one time, the sale of a larger quantity being permitted only under a dealer's licence at a higher rate. The distinction between these and similar licences granted to publicans has reference only to the period of commencement, the former commence in July, the latter, with other publicans licences, in October.

Table beer sellers. 24 & 25 Vict. c. 21. 1861.

5. *Table beer sellers.*—In 1861 a small licence duty of 5*s.* was imposed on the sale of table beer at a price not exceeding 1½*d.* per quart. The sale of such table beer had prior to 1830 been permitted without licence. Doubts having arisen as to whether this was not prohibited by the first Beerhouse Act 1 Will. 4. c. 64., the continuance of the practice was sanctioned by Treasury Order of 9 November 1830, and was afterwards recognized by a clause in the Act 3 & 4 Vict. c. 61.

Packet boats.

6. *Retailers of exciseable liquors in packet boats.*—These form a small and somewhat exceptional class. The licence, the duty on which is 1*l.* 2*s.* ½*d.*, empowers the holders to sell beer, spirits, foreign wine, and tobacco on board the particular vessel for which

* Many of these licences have been granted for a portion of the year at reduced rates of duty. Hence the apparent discrepancy between their number and the amount of duty.

the license is granted. The only authority necessary for granting the licence is the nomination or approval in writing of the owner or director of the vessel.

Retail brewers.

7. *Retail brewers.*—In 1824 an attempt was made to open in some degree the beer trade, at that time confined to persons licensed by the justices, by permitting brewers to sell strong beer only by retail for consumption elsewhere than on their premises, on payment of a licence duty of 5*l.* 5*s.* (now 5*l.* 10*s.* 3*d.*) The privilege was, however, restricted to those brewers who brewed not less than 16 bushels of malt at one time; and owing to this restriction, and the limited character of the privilege conferred, the number of licences granted of this kind has always been very small, never exceeding a hundred, and amounting last year to not more than 17.

Canteens and Theatres.—Although the licences granted for the sale of exciseable liquors at canteens and theatres are similar to those granted to publicans, and are embraced under the general heads of retailers for consumption on the premises, there are some special regulations applicable to each which it may be desirable to notice.

Canteens.

Canteens.—These places are established for the accommodation of soldiers, and as the requirements of the public service may render it desirable to open a canteen at any time of the year, the magistrates are empowered to grant their licence or certificate at any petty sessions throughout the year, instead of waiting for the annual licensing meeting.

By military regulation, canteen keepers are forbidden to sell spirits; and, in consequence, when the rate or rent of the premises is less than 20*l.* they are exempted from payment of the higher rate of licence duty for retailing beer (3*l.* 6*s.* $1\frac{3}{4}d.$) charged on other publicans who do not sell spirits, the duty payable by them in this case being 1*l.* 2*s.* $\frac{1}{2}d.$ For similar reasons they pay only 2*l.* 4*s.* 1*d.* for a licence to sell foreign wine instead of 4*l.* 8*s.* 2*d.* charged on other publicans who do not hold spirit licences.

Theatres.

Theatres.—By 5 and 6 W. 4. c. 39, the usual publicans' licences for the sale of beer, spirits, &c. at any theatre established under a Royal Patent, or theatre or place of public entertainment licensed by the Lord Chamberlain or justices of the peace, may be granted without the usual magisterial authority to keep an inn, &c.

Beer, wine, sweets, and spirit dealers.

8. *Dealers.*—The wholesale licences for dealing in exciseable liquors are usually held together by the same person, and in practice the separate privileges of sale are embodied in one general licence form.

Beer dealers.

Beer dealers.—A licence on beer dealers appears to have been first imposed in 1824. Since 1825 the rate has been uniform. The present duty is 3*l.* 6*s.* $1\frac{3}{4}d.$ a year. As previously stated, less quantities than $4\frac{1}{2}$ gallons or two dozen reputed quart bottles cannot be sold under this licence, but by the Act 26 & 27 Vict. c. 33., a person holding a beer dealer's licence in England and Ireland is allowed to take out an additional licence at a cost of 1*l.* 2*s.* $0\frac{1}{2}d.$, under which he is permitted to sell any quantity, not to be consumed on the premises.

26 & 27 Vict. c. 35. 1863.

Prior to the passing of this Act, a beer dealer could sell less than $4\frac{1}{2}$ gallons only by taking out a licence (in England) under the Beer-house Acts, and the holding of a licence under these Acts prevented him from exercising the cognate trade of a spirit dealer.

Wine dealers.

Wine dealers.—There is no distinction between wine dealers and wine retailers who hold publicans' licences, in respect to any limitation of the quantities sold at one time. The distinction is chiefly, that the latter, possessing the magistrates' authority, can sell for consumption on the premises.

9 Anne c. 23. 1710. 30 G. 2. c. 29. 1757.

Originally imposed as a small stamp duty of 4*s.* in 1710, it was in 1757 increased to 5*l.*, and in 1825 to 10*l.*; the present rate is 10*l.* 10*s.*, and is uniform throughout the three kingdoms.

Sweets dealers.

Sweets dealers.—A duty of 5*l.* was imposed on sweets' dealers in 1784, but was repealed at the time of the repeal of the duty on British wines. In 1860 a licence duty of 5*l.* 5*s.* was reimposed on dealers in sweets or made wines selling in quantities of more than two gallons at a time. This class of traders is very limited, only 123 licences being taken out last year.

Spirit dealers.

Spirit dealers.—A licence duty of 5*l.* a year was first imposed on this class of traders in Great Britain in 1784. The duty was increased to 10*l.*, and made uniform for the three kingdoms in 1825. The present rate is 10*l.* 10*s.*; the licence extends only to the sale of quantities not less than two gallons at one time.

In 1848, by 11 & 12 Vict. c. 121., licensed dealers in spirits were allowed to take out an additional licence to retail foreign liqueurs in quantities not less than a reputed quart bottle, to be consumed off the premises where sold on payment of a duty of 2*l.* 2*s.* This innovation, long resisted by the publicans, was but the prelude to the more important alteration of the law, by which dealers in spirits are allowed to sell spirits of any kind in quantities not less than a quart. In fact, the limitation of the privilege in 1848 to foreign liqueurs was forced upon the Government of that day by the powerful influence of the publicans in the House of Commons.

Permission to sell foreign liqueurs in quart bottles granted by 11 & 12 Vict. c. 121. 1848:

The alteration referred to was made in 1861, when the privilege to sell any quantity not less than one reputed quart bottle was conceded to spirit dealers on taking out an additional retail licence and payment of 3*l.* 3*s.* This concession, demanded for the sake of the public convenience, had been earnestly advocated by us and by our predecessors in office, and recommended by Committees of both Houses of Parliament. The result has we believe been very beneficial, if in no other way, in removing constant temptations to the violation of a law opposed alike to the interests of the revenue, the convenience of the public, and the natural custom and direction of trade.

and extended to the sale in quart bottles of any spirits by 24 & 25 Vict c. 21, 1861.

Occasional licences to publicans and other retailers.—Another change in the licensing law affecting publicans, though of no importance financially, gave much trouble, both during its passage through the House of Commons and, afterwards, to this department. Under the general licence Act of Geo. IV. a duly licensed publican was authorized to carry on his business in "booths, tents, or other places, at any lawful and accustomed fair, or any public races," the licence in any but these specified cases having no validity beyond the limits of the premises for which it was granted.

Occasional licences introduced.

But it had long been our practice to give the same privilege to publicans, at various large gatherings of people, when it was clearly for the public convenience, and when sanctioned by the magistrates of the neighbourhood. For this it was thought desirable to obtain the authority of law, and it was proposed that we should have the power of granting occasional licences to persons holding licensed premises as publicans, to enable them to sell exciseable liquors at public dinners, balls, cricket matches, archery meetings, &c. A clause was accordingly introduced in the Inland Revenue Bill of the session of 1862 for that purpose; but, being apparently viewed with some jealousy, it received many alterations restrictive of the liberty which had been previously allowed to publicans, and among other amendments was one which deprived them of the exemption given by the Act of George the Fourth in favour of fairs and races. This however was in a great measure corrected by an Act of the following session.

25 Vict. c. 22. 1862.

Restrictive conditions modified by 26 & 27 Vict. c. 33. 1863.

The Act of 1862 required the payment of a licence duty of five shillings for each day for which an occasional licence was obtained, and the consent in writing of two magistrates. This, in country districts, was found to give great trouble and caused much expense to applicants for these licences, who often had to travel long distances before the necessary magistrates' signatures could be obtained.

25 Vict. c. 22.

The Act of 1863 reduced the licence duty to two shillings and sixpence for each day, authorized the granting of licences on the written consent of only one magistrate, extended the hours of sale under the licence, and restored the exemption of 6 Geo. 4. c. 80. s. 11. in favour of fairs and races. In 1864 the use of these licences was extended to beer and wine retailers, tobacco dealers, and refreshment house keepers, the two former on payment of a duty of 1*s.* a day, and tobacco dealers 4*d.* a day. A magistrate's consent is not required before granting the latter licence.

26 & 27 Vict. c. 33. Present conditions. Extension of the system in 1864.

General Regulations.—In regard to the general regulations imposed for the protection of the revenue on these classes of traders we may observe that a very considerable alteration was made in those affecting spirit dealers and retailers in 1848 by the abolition of the stock and permit system.

11 & 12 Vict. c. 121. 1848. Abolition of the stock and permit system.

Up to that time they had been subjected to the periodical visits of the excise officers for the purpose of taking an account of their stock, and had been prohibited from sending out spirits to their customers without having obtained from the nearest excise office a permit containing such a description as would identify the spirits and be inapplicable to any subsequent transaction. Irregularities were punishable with penalties and forfeitures; and, although we exercised such a discrimination as to prevent the law from pressing upon those transgressors who were innocent of fraud, much time and trouble were necessarily expended by them in obtaining a remission of the penalties incurred. This system, however, had long been considered an essential part of our securities against illicit traffic in spirits, and it was not without hesitation that we abandoned the survey on the stocks of dealers and retailers, and substituted for the former permit a certificate written by the trader himself.

Ill effects of the system, though a supposed security to the revenue.

Change not detrimental.

Resulting saving to the revenue.

We have had no reason to repent of our concession; on the contrary, it has, without any detriment to the revenue, relieved nearly 90,000 traders from vexatious interference, has effected a saving in our expenditure of 65,000*l.* per annum, and has exempted our officers from a duty which had a bad effect on the character of the service.

Existing regulations of survey on dealers and retailers of spirits.

We still require an account to be kept by these traders of the spirits they receive, and of the quantities exceeding one gallon at a time which they sell, and until a recent period our officers visited them once a quarter at least for the purpose of inspecting their stock books, comparing the entries, and taking up the certificates received with spirits in the intervals of the visits. In July 1868, we felt justified in extending still further the interval of the officers' visits; they do not now necessarily visit these traders for the purposes of inspection, &c., oftener than once in each year.

Extension in 1860 to rectifiers of the system adopted for dealers, &c. in spirits in 1848. 14 & 15 Vict. c. 36.

The system by which the traders prepared and issued their own certificates worked so well in the case of spirit dealers and retailers, that in 1860 it was extended to rectifiers. A considerable saving to the revenue was effected by the change, as there was no longer occasion for the "permit writers," who had been previously paid by the Crown to write permits for these traders.

Revision of the assessments on publicans' licences.

As the duty on publicans' licences varies according to the value of the premises occupied by the person licensed, there is frequently considerable difficulty in assessing it satisfactorily. The re-imposition, however, of the house duty in 1851 enabled us, by adopting that as a standard, to make our charges more uniform than they had been; and the effect of a general revision of the assessments throughout Great Britain was an increase of about 70,000*l.* in the duty received.

A similar revision of the assessments in Ireland in 1868 produced an addition of about 11,000*l.* a year to the revenue.

Observations on the licensing Act of 1869. 32 & 33 Vict. c. 27.

The evils of the indiscriminate licensing of beer houses have long been the subject of complaint, both in towns and in rural districts. An attempt to apply a remedy has been made by an Act of last session, not introduced by the Government, but to some extent sanctioned by them. Its provisions may be briefly described as giving to the magistrates the same discretion as in the case of publicans, as to allowing the sale of beer or wine to be consumed on the premises; and only limiting that absolute discretion, in the case of licences for consumption off the premises, by requiring them to assign as the grounds of refusal the bad character of the applicant or of the house.

APPRAISERS, MEDICINE VENDORS, PAWNBROKERS, PLATE DEALERS, HAWKERS, AND PEDLARS.

Acts relating to Appraisers.

46 Geo. 3. c. 43.
5 & 6 Vict. c. 82.
8 & 9 Vict. c. 76.
24 & 25 Vict. c. 21.
27 & 28 Vict. c. 56.

Medicine Vendors.

42 Geo. 3. c. 56.
44 Geo. 3. c. 98.
52 Geo. 3. c. 120.
55 Geo. 3. c. 184.
27 & 28 Vict. c. 56.

Pawnbrokers.

25 Geo. 3. c. 48.
55 Geo. 3. c. 184.
9 Geo. 4. c. 49.
16 & 17 Vict. c. 59.
17 & 18 Vict. c. 83.
19 & 20 Vict. c. 27.
26 & 27 Vict. c. 56.

Plate Dealers.

43 Geo. 3. c. 69.
53 Geo. 3. c. 103.
27 & 28 Vict. c. 56.
30 & 31 Vict. c, 90.

Hawkers.

50 Geo. 3. c. 51.
52 Geo. 3. c. 108.
55 Geo. 3. c. 19.
55 Geo. 3. c. 71.
6 Geo. 4. c. 118.
1 & 2 W. 4. c. 22.
5 & 6 W. 4. c. 20.
16 & 17 Vict. c. 59.
22 & 23 Vict. c. 36.
23 & 24 Vict. c. 111.
24 & 25 Vict. c. 21.
27 Vict. c. 18.
27 & 28 Vict. c. 56.
28 & 29 Vict. c. 96.
29 & 30 Vict. c. 64.

Schedule of Duties.

Date when first imposed.	Description of Duty.	Present rates. £	s.	d.
1806.	Appraisers - - - -	2	0	0
1785.	Medicine vendors (Great Britain) :			
	In London and Edinburgh - -	2	0	0
	In other cities, boroughs, and corporate towns - - - -	0	10	0
	Elsewhere - - -	0	5	0
1785.	Pawnbrokers :			
	In London and Westminster - -	15	0	0
	Elsewhere - - - -	7	10	0
1758.	Plate dealers selling from 2 dwts. to 2 oz. of gold, and 5 dwts. to 30 oz. of silver in one article - - - - - - -	2	6	0
1759.	Plate dealers selling 2 oz. gold or 30 oz. of silver and upwards ; refiners of gold and silver, and Pawnbrokers who take any articles of gold and silver in pledge -	5	15	0
1697.	Hawkers and Pedlars (Great Britain) on foot	2	0	0
	„ „ with one beast of burden	4	0	0
	For each additional beast of burden -	4	0	0
	Hawkers (Ireland) on foot - -	2	2	0
	„ for each servant or horse, &c. -	2	2	0

These were formerly Stamp Duties. There being reason to think that they were greatly evaded, we, in 1861, placed them under the supervision of the Officers of the Excise Branch. In the following year there was an increase of 25 per cent. in the amount of the duty paid. This was so satisfactory that in 1864 it was thought desirable that they should be made Excise Duties.

Formerly stamp duties made excise duties by 27 & 28 Vict. c. 56., 1864.

The result, as shown in the following table has realized our anticipations of the effect which would be produced.

with satisfactory results.

	Amount of Duty received in the Year ended 31st March, 1861. £	1869. £
Medicine Vendors - -	5,384	6,842
Pawnbrokers - - -	26,512	33,067
Plate Dealers - - -	20,857	29,716
Hawkers - - -	37,624	52,095
Total -	90,377	121,720

It may be observed in reference to the foregoing comparison that in June 1861 the duties on Hawkers' Licences were considerably reduced, and that in 1862 there was a further reduction on one class of them. The present rates, imposed in 1864 are, for Great Britain, about half those which were in force in 1861, the rates in Ireland remaining the same.

Hawkers 24 & 25 Vict. c. 21. 25 Vict. c. 22. 27 Vict. c. 18.

It is somewhat singular that, although the rates for these licences are lower in Ireland than in Great Britain, only 122 were taken out there last year as against 19,064 in England, and 1,554 in Scotland.

Small number of hawkers in Ireland.

Hawkers licences may now be taken out for half-yearly periods at half the annual rates.

The terms of the old Act relating to Plate Licences being such as to leave it open to doubt whether a licence was required for each shop, in cases where one person or persons in partnership had several, a clause was introduced in the Act 30 & 31 Vict. c. 90. requiring licences to be taken out for every house, shop, or place in which the trade or business of a dealer in plate is carried on. This was clearly the intention of the original Act.

Plate dealers 31 G. 2. c. 32. 30 & 31 Vict. c. 90.

HOUSE AGENTS.

24 & 25 Vict. c. 21. | 27 & 28 Vict. c. 56.

Introduction of the duty on house agents in 1861.

In 1861 a licence duty of 2*l.* per annum was imposed upon House Agents, who, not being either Appraisers or Auctioneers, let furnished houses at rents exceeding 25*l.* a year. Originally a Stamp Duty, it was, in 1864, with other stamp licence duties, transferred to the Excise. Although applying to a class of persons who are not necessarily Appraisers one licence is common to both, and we have no accounts which show the number of persons liable to the licence who act as House Agents only. From the increase in the number of "Appraisers' and House Agents'" Licences issued after the imposition of the new duty, as compared with the number of "Appraisers'" Licences granted previously, it is presumed that there are about 1,500 House Agents who pay this duty.

Probable number of house agents.

GAME CERTIFICATES.

Acts relating to Game Certificates.

1 & 2 W. 4. c. 32.
2 & 3 Vict. c. 35.
5 & 6 Vict. c. 81.
11 & 12 Vict. c. 29.
11 & 12 Vict. c. 30.
23 & 24 Vict. c. 90.
23 & 24 Vict. c. 113.
24 & 25 Vict. c. 91.
28 Vict. c. 2.

Great Britain.

This duty, originally a stamp duty, commenced in Great Britain in 1784, when the charge was 2*l.* 2*s.* for persons duly qualified to kill game, and 10*s.* 6*d.* each for gamekeepers.

Changes of rates.

The amounts were increased in 1791. In 1808 it was transferred to the assessed taxes, and in 1812 the rates were again increased to 3*l.* 13*s.* 6*d.* for persons using a dog or gun to kill game, and 1*l.* 5*s.* for gamekeepers being assessed servants. In 1831 a duty of 2*l.* was imposed upon persons selling game.

1860. 23 & 24 Vict. c. 90.

These duties were continued until 1860, when they were transferred to the Excise Revenue, and the duty on a licence to kill game was fixed at 3*l.* for the whole year, and 2*l.* for any period between April and 31st October; or between 1st November and April, while 2*l.* was charged for a year's licence to an assessed gamekeeper, or for a licence to deal in game.

Ireland. 40 G. 3. c. 10, 1800. 50 G. 3. c. 56. 5 & 6 Vict. c. 81.

In Ireland the duty was first levied as a Stamp Duty on the certificate. This, at the time of the Act of Union, amounted to 2*l.* 5*s.* 6*d.* In 1816 the duty was increased to 3*l.* 3*s.* on all persons killing game, whether gamekeepers or otherwise. In 1842 it was transferred to the Excise Revenue, and in 1860 the duties were made uniform for the whole of the United Kingdom.

Advertisements in newspapers discontinued, printed lists being circulated instead.

Your Lordships are aware that since the law no longer requires persons to take out their licences in the parish to which they belong, we have discontinued the advertisements in the local newspapers containing the names of the holders of licences. Instead of this we for some years caused printed lists of licensed persons in each excise collection to be kept for inspection in all the offices in which licences are issued, and to be given to any one applying for them. The saving thus effected amounted to 3,000*l.*, and we had no reason to think that any less degree of protection was afforded to the Revenue by this than by the former method of publication.

Arrangement recently adopted of one general list for the United Kingdom.

We have recently thought it more desirable that, instead of being printed separately for each excise collection, the names of the persons who take out Game Licences should be comprised in one list for the United Kingdom, and be printed in London; copies being furnished gratuitously to public Institutions, Clubs, Libraries, and such other places as may afford facilities for public reference.

As this arrangement was not adopted until October 1869, we are unable at present to say how far it has been found to be effective in actual practice.

General evasion of this duty even by persons of superior social rank.

The duty for Game Licences in the year ended the 31st March 1861, being that in which the rates of duty were reduced, and the licences transferred to the Excise, amounted to 129,841*l.*, and for the year ended the 31st March 1869 to 168,448*l.* The increase, amounting to 30 per cent., in the intervening period, is so far satisfactory, but we regret to say that the evasion of this duty is very general, even among those who, from their station in life, should be the first to discountenance such a violation of the law. The penalties attaching to pursuit of game without a certificate are made use of largely to punish poachers, and we have no lack of informations against that class of

persons; but although we know as a fact that vast numbers of the better classes shoot without certificates, we rarely obtain the evidence necessary for proceedings against them.

DOG LICENCES.

30 Vict. c. 5. and 32 & 33 Vict. c. 14.

The Act which transferred the duty on Dogs from the Assessed Taxes to the Excise was passed in March 1867. 30 Vict. c. 5.

The changes in the law were, first, a reduction of the duty for each Dog from 12*s.* to 5*s.*; secondly, the abolition of the exemption of Dogs used in tending or driving cattle or sheep; and, thirdly, the collection of the duty by means of a licence for each Dog, under the management of the Officers of Excise, instead of an assessment made by the persons appointed by the District Commissioners of Taxes for each parish. Changes in the law in 1867.

It is this last change which is the most important, both in its actual effect upon the collection of the tax, and in the confirmation which it affords of the view which we have always taken of the inefficiency of the system by which the Assessed Taxes were levied.

The following extract from our Eleventh Report (1866–7) shows the immediate result of the change, and the circumstances under which those results were attained. Extract from our 11th Report on the immediate effect of the change.

"A return showing upwards of 400,000 more dogs licensed in eight months of 1867 "than were assessed in the year 1866, scarcely requires comment. Even, after making "a liberal allowance for the number of dogs previously exempted, there can be no "doubt that the 'local knowledge' of the parochial assessors, on which so much reliance "is placed, has failed to discover the existence of many hundred thousand dogs "which the new system of collection has brought into charge."

"Something may, no doubt, be said in extenuation of the apparent culpability or "inefficiency of these local assessors, but, to whatever extent their failure may be "excusable, to that extent precisely must the *system* of levying the Assessed Taxes be "condemned. Upon this point, however, we have so often and so strongly expressed "our opinion that it would be idle to repeat it."

"We have received the most valuable assistance in the collection of this duty from the "county police throughout the country, and we are largely indebted to them for such "success as has been achieved. But we are well aware that much remains to be done in "order to reap the full benefit of the powers which Parliament has conferred upon us, "and large numbers of dogs are still to be added to those which we have succeeded "in charging. It must be borne in mind that the collection of a duty of this kind by "means of a licence is a complete novelty in practice, and it cannot be surprising if the "machinery devised for effecting it does not at first work with perfect accuracy and "smoothness."

In the last year of the collection of the duty as an assessed tax at the higher rate, the number of dogs brought to charge was 394,837. From 6th April to 31st December 1867, being the first period under the new mode of charge, the number was 828,341. In the year ended 31st December 1868, 907,488, and in the year ended the 31st December 1869, 1,007,241. Progressive increase in the number of dogs brought to charge.

A statement of all the Excise Licence Duties, the rates of duty, the number granted, and the amount of duty received for each kind, will be found in the Volume of Tables.

ADULTERATION.

TOBACCO.

5 & 6 W. 4. c. 93. | 26 Vict. c. 27.

Besides securing a licence duty for the manufacture and sale of this article, we have the still more important task of preventing its adulteration; and to this object the highest skill in our Laboratory is constantly directed. Frauds.

The adulterants that it is practicable to use are so varied, and the inducements to commit fraud are so great, that it is only by well-directed and sustained efforts that frauds on the tobacco revenue can be prevented.

Adulterants used.

The illicit ingredients that have commonly been found present in tobacco comprise the leaves of various plants and trees, sugar, liquorice, starch, colouring matter, gum, and various inorganic salts.

From the certainty with which the leaves of plants and trees can be detected by the aid of the microscope, this form of adulteration has been almost entirely suppressed; and from the fact that gum and the inorganic salts cannot be largely used without deteriorating the quality of the tobacco, these substances are now seldom used. The

Sugar and liquorice.

illicit materials which tobacco manufacturers appear most tempted to resort to are sugar, liquorice, starch, and colouring matter, particularly the two first named, for not only can sugar and liquorice be used in large proportions without injury to the tobacco, but they so modify its flavour as to give it the character of foreign cavendish, so much valued in this country.

Several important detections of the use of starch and sugar have been made during the last few years.

Starch,

In the early part of 1868 information reached this office that Irish roll tobacco was sold to dealers in England at a very low price; samples of this tobacco were also forwarded, and on being carefully examined the leaves were found to be coated with starch, which had been coloured to resemble tobacco, and thus fitted to escape detection, so that the discovery could only be made by very careful manipulation and the aid of a good microscope. As soon as this was ascertained, Officers qualified to make the necessary examination were despatched to inspect the stocks of suspected traders, and their labours resulted in

largely used in Ireland in 1868.

tracing the act of adulteration to six manufacturers in Ireland, in whose premises they found and seized upwards of 28,000 pounds of adulterated tobacco. In addition to this, nearly 4,000 pounds more were found in the possession of 26 dealers in England and 6 in Scotland.

Besides the forfeiture of the tobacco, we considered it right to take legal proceedings for penalties against each of the persons implicated, and thus expose the fraud by bringing it before the magistrates in the respective localities.

Penalties recovered.

The net penalties recovered were 1,267*l.* 10*s.*, and the duty on the tobacco forfeited may be estimated at 4,000*l.*

SNUFF.

5 & 6 W. 4. c. 93.	26 Vict. c. 7.	30 & 31 Vict. c. 90.

Adulterants.

In snuff, the adulterants most generally found, are various woods, starches, ochres, peat-moss, and lime. The only ingredient of a deleterious character which has been noticed is chromate of lead, but no instance of its use has been discovered for the last 15 years.

Lime.

For some years past, indeed, lime has been nearly the only adulterant which has been in general use. Considerable difficulty was experienced in suppressing the use of it owing

Defect in the law as to lime-water.

to the state of the law with regard to the use of lime-water, which was expressly permitted without the necessary precaution of so defining lime water as to make it illegal to introduce under that name large quantities of lime undissolved.

Remedied by 30 & 31 Vict. c. 90. 1867.

This defect in the law was remedied in the year 1867 by the Act 30 & 31 Vict. c. 90. In section 19 it is enacted that no snuff shall contain more than 13 per cent. of lime and magnesia; or if a sample of the tobacco or stalks from which the snuff shall have been made can be procured for comparison, then in such case the proportion of lime and magnesia present must not exceed by more than one per cent. the quantity thereof naturally contained in the tobacco or stalks.

Since the passing of this Act, no instance in which an excessive quantity of lime has been used in the manufacture of snuff has been detected.

TEA.

11 Geo. 4. c. 30.	4 Geo. 2. c. 14.	17 Geo. 3. c. 29.

Tea an article much adulterated.

At one time there were probably few articles so generally adulterated as tea, and although the reduction of the duty has in some degree diminished the temptation to resort to the practice, we fear, that it is by no means extinct. Our knowledge of it,

Not regularly under our inspection.

however, is confined to cases which accident brings under our notice, the duty being under the management of the Customs, and our Officers, since the repeal of the licence to deal in tea, having no more business with tea dealers than with any other vendors of articles of food.

Adulteration in China.

The difficulty is much augmented by the fact that a great portion of the adulteration is effected before importation, and as we understand that the Officers of Customs have no power to refuse to admit the tea for home consumption when the duty is paid, whatever may be their suspicions, or even their certainty as to its spurious quality, it becomes a

very nice question whether our Officers, though armed by law with authority to prosecute the person who sells it, can properly interfere. Yet it is to be apprehended that if it were announced that any adulteration would meet with impunity if effected before the tea be produced to the Customs Officers for admission to consumption in this country the practice would be greatly encouraged, while on the other hand it can scarcely be doubted that a determined stand made against the introduction of the vile and sometimes noxious compositions which the Chinese prepare as our beverage would not be long in working a reform in the habits of the tea merchants in that acute and ingenious nation.

Adulterants in China;

The adulterating substances used by the Chinese are; in green tea, gum, indigo, Prussian blue, silica, &c.; and in black tea, fine twigs, and very frequently considerable quantities of small fragments of quartz, blackened by plumbago. The adulterations practised in this country consisted in drying and colouring the leaves of various shrubs and trees, as well as exhausted tea leaves, to resemble green or black tea as required.

in this country.

Early legislation on this subject. 1724.

The home manufactures of spurious tea and the sophistication of tea after importation appear to have engaged the attention of the Legislature at a time when the use of tea was comparatively very limited. The first Act on this subject now in force is that of the 11th year of George the First (1724). The next Act is in the 4th year of George the Second. It recites that " several ill-disposed persons do frequently dye, fabricate, or " manufacture very great quantities of sloe leaves, liquorish leaves, and leaves of tea " that have been before used, or the leaves of other trees, shrubs, or plants, in imitation " of tea, and do likewise, mix, colour, stain, and dye such leaves, and likewise tea, with " terra japonica, sugar, molasses, clay, logwood, and with other ingredients."

17 Geo. 3. c. 29.

But it was in the reign of George the Third that the evil appears to have reached its maximum, for surely nothing which occurs in the present day can be compared to the injuries inflicted on the kingdom by the manufacture of spurious tea, as they are solemnly recorded by the Lords and Commons in Parliament assembled in the preamble to an Act of the 17th year of the reign of George the Third.

Preamble to the Act.

After quoting the previous Act, the Statute continues thus, " And whereas great " quantities of sloe leaves, and leaves of ash, elder, and other trees, shrubs, and plants " are dyed, fabricated, and manufactured, in imitation of tea, and such evil practices are " increased to a very great degree, *to the injury and destruction of great quantities of* " *timber, woods, and underwoods,* the prejudice of the health of His Majesty's subjects, " the diminution of the revenue, the ruin of the fair trader, and the encouragement of " idleness: Be it enacted," &c.

Modern modes of adulteration.

The progress of science has preserved the forest trees of England from annihilation. Instead of the ruder process of substituting the British for the Chinese leaf, our modern tea dealers have recourse to pigments which revive, to outward appearance, the exhausted dregs of the genuine article. Prussian blue and a little gum give what is called a " facing " to black tea; and there are materials not, it is to be feared, of so innocent a nature by which black tea is converted into green. This latter practice appears to be so general as to have become a regular and recognized part of tea dealers' business; and it is not a little amusing to see how entirely unconscious they are of the real purport of their acts. They write to us that they doubt whether it can be contrary to any statutory provisions to convert black tea into green; that if this really be the case, they must of course give up the practice, but that they hope to find that our Officers are mistaken in so informing them, as it will be extremely inconvenient to them, and a great interference with their trade. We fear that we may be open to the reproach of having departed from the calmness of official style and phraseology in pointing out to some of these gentlemen in our replies, that there is another law, besides that in the statute book, which they had somewhat contravened.

Conversion of black tea into green.

Insensibility of traders to the impropriety of the practice.

Nothing can better show the state of feeling upon this subject among the dealers than the following letter from one of them, which we present, without comment, in its genuine simplicity:—

Strange sample of this.

" To the Commissioners of Inland Revenue.

" Gentlemen, " London, 29th April 1862.

" A scarcity of green tea having taken place, while we have an abundant supply " of black tea, this season, I shall be much obliged by a reply to the following " questions;—

" Is it legally right to stain black tea, green, or vice versâ, by such staining there " being no increase in the weight, such tea having duly paid the legitimate duty?

" Your most obedient Servant,

———————."

1869.

We have lately had a case under consideration, which shows how grievously the poorer classes are defrauded in the article of tea. The detection was made in the north-east of London.

Frauds in London.

It appears that the proprietors of some of the docks and wharves in London where tea is bonded have been in the habit of permitting the sweepings of the warehouses to be removed by certain persons who at one time were paid for taking them away, but who latterly, in consequence of the demand for such sweepings, have had to pay for them.

Tea dust.

These sweepings were subsequently picked and sifted, and considerable quantities of impure tea were obtained, for which a ready market was found as "tea dust" at from 8*d.* to 1*s.* 4*d.* per lb.

Analysis.

Samples of this tea being sent to our laboratory for analysis, produced the following Report from Mr. Phillips :—

The tea bought at 8*d.* per lb. consists of small fragments of tea leaf, pine and other woods, a trace of starch, and 24·39 per cent. of sand.

That purchased at 1*s.* per lb. consists of fragments of tea leaf, pine and other woods, a trace of starch, and 10·92 per cent. of sand.

The sample purchased at 1*s.* 4*d.* per lb. consists of a mixture of green and black tea, bits of wood, and 6·69 per cent. of sand.

Second series of Samples.

No. 1 contains about 60 per cent. of tea leaves, 12 per cent. of birch and other wood, lime and broken nails 20 per cent.; and the difference is other inorganic matter and insects.

No. 2 is a fine powder and contains 31 per cent. of inorganic matter, of which 3.79 per cent. is oxide of iron. It also contains organic matter other than tea, which I estimate at not less than 20 per cent. and the tea itself at 49 per cent.

No. 3 contains of Sesqui-oxide of iron	-	13·79 per cent.
Wood	-	12·16 „
Inorganic matter other than iron	-	12·38 „

It also contains other impurities.

This sample appeared to be in a state of decomposition, emitting a fœtid odour, and was found to contain a number of dead insects.

AGRICULTURAL AND LIVE STOCK STATISTICS.

Collected by officers of this Board.

In the year 1866 the surveying officers of this department, in both the Excise and Tax branches, were employed for the Board of Trade in collecting the statistics of live stock and of agricultural crops in Great Britain. The operations in each case were on a very extensive scale, and were conducted in a manner which gave satisfaction to the Board of Trade, and reflected credit on the officers.

In the succeeding years the surveying officers of the Excise Department have collected the statistics both of live stock and agricultural crops.

Reluctance of landowners in England to give information; otherwise in Scotland.

The reluctance, and even refusal, in many instances of landowners in England to afford the information respecting acreage of crops, which the Government desired to have, occasioned much trouble, but we are not aware of the reasons by which they were actuated. Neither can we give any explanation of the difference between the Scotch and English landowners in their view of these statistics; but it is remarkable that in Scotland the utmost facility was afforded to our officers for the acquisition of the necessary information.

STAMPS.

Mode of Collection of the Duty.

Distribution and sale.

The distribution of stamps is effected by sale at the head offices in London, Edinburgh, and Dublin, and through the Distributors, Sub-distributors, and Licensed Vendors of Stamps.

Where made. London and Edinburgh: Dublin.

All Adhesive Stamps are made in London, and also almost all the Impressed Stamps for Great Britain, with the exception of Newspaper Stamps, which are also impressed at Manchester and Edinburgh. At the latter place also are impressed Penny Inland Revenue Stamps, all descriptions of unappropriated stamps from 3*d*. to 200*l*., Companies Registration Fee Stamps, and Counterpart, Adjudication, and Penalty Stamps. All the Impressed Stamps, including Newspaper Stamps, used in Ireland are struck in Dublin. Till the assimilation of the Stamp Duties in 1842 there were special rates of duty for instruments executed in Ireland, thus necessitating a stamping department in that country.

The general arrangements of the Stamping and Warehouse Departments in Edinburgh and Dublin are the same as prevail at this office.

How supplied at the chief office.

The supply of stamps to the public at this office is divided into two branches, viz., 1. The sale of adhesive stamps, and of stamped paper and parchment; 2. the impression of stamps on executed and unexecuted documents, and on paper and parchment provided by the public.

Sale of adhesive stamps by Registrar of Licences.

The sale of stamps is conducted in the office of the Registrar of Licences.

Purchasers of stamps fill up the proper warrant and then pay the money to the Receiver General's Clerk, and after the warrant has been controlled by the Accountant and Controller General's Clerk the stamps are given out from the stock of the Registrar.

The Registrar draws for his stock on the Warehouse-keeper, who makes out a warrant and invoice. The warrant is sent to the Accountant and Controller General, by whom it is attested, and a charge raised against the Registrar. The warrant is then returned to the Warehouse-keeper, who sends the goods with the invoice to the Registrar, by whom a receipt is given for the goods, upon which the Warehouse-keeper is credited with the goods delivered.

The Registrar's stock is taken half-yearly by one of the Inspectors.

Impressed stamps: how obtained.

Persons who require stamps to be impressed on unexecuted documents or on parchment or paper provided by themselves have to fill up a "warrant," i.e., a statement of the nature, number, and value of the stamps required. Convenient forms are provided in the office, the warrants are examined by the Clerks of the Accountant and Controller General, who enter the amounts in their books, thus raising a charge against the Receiver General which, in common with all other receipts for stamp duties, is balanced daily.

Control.

Receipt ticket.

The Clerk who controls the warrant attaches to it a "Receipt Ticket," and hands it to a boy to convey to the Receiver General's Clerk, to whom the money is to be paid.

It will be observed that a precaution is here taken against fraudulent alteration of the total of the warrant after it has passed the Controller.

Delivering-in Room.

The applicant, after paying the money, takes his goods to the "Delivering-in Room," and waits for the appearance of his warrant, which is passed down by the Receiver General's Clerk.

Upon the warrant arriving he delivers up his goods, and the "Receipt Ticket" which shows the amount of duty paid, and the description of stamps required is given to him, and he must produce it when he applies for the stamped goods, and sign on it the name borne on the warrant.

Executed instruments.

When applicants require executed instruments to be stamped they have, in addition to making out the usual warrant, to determine the value of the stamp to be impressed, which has to be legibly marked on the particular place where the stamp is to be put; the deed is then presented to one of the Clerks of the Accountant and Controller General, who sees, 1st, that the deed is of such a nature as to admit of its being stamped at all or without a special application through the Solicitor's Office; 2d. that the date has not been written on an erasure or been altered, or, if so, that satisfactory proof is given, either by attestation or recital, that the document had been signed by the first executing party within the two months allowed by the Board, or in the case of agreements under hand within fourteen days after date; 3d. that the value of the stamp required is marked on the deed as before stated; 4th. when endorsements are required to be stamped that duty has been paid upon the original deed as also upon any prior endorsements.

Agreements. In the case of 6*d.* Agreement Stamps, when the number required does not exceed 20, the mode of procedure is very simple. If the stamps are required to be impressed on unexecuted documents, or plain paper, the money is paid to a stamper stationed in the room in which documents are examined, who at once impresses the stamps; if the document is executed the initials of the Accountant and Controller General's Clerk, who sits in the same room, are required as a certificate that it has been executed within 14 days, &c. The number of stamps impressed by this machine is recorded by a "Tell Tale," and the work and money are checked at the end of the day and the money brought to account.

Stamping room. We have before stated that goods for stamping are left by the public in the "Delivering-in Room;" from this room they are passed to the Stamping Department, where they are sorted and examined to see that they agree with the accompanying

Telling-in. warrant, and that they are suitable both in character and quality to receive the stamps paid for. The goods are then taken to the Superintendent of Tables, who distributes the work; the parchments pass to the Escutcheon table, where pieces of blue paper for receiving the impressions of the dies, and called escutcheons, are attached to them by means of paste and loops of lead foil, which latter take part of the impressions. They

Telling-out. are then stamped and sent with the warrants into the "Telling-out Room," where they are examined to see that the impressions are good, and their correctness is then tested by the making out of a fresh account from the stamps themselves by a person who does

Registrar of Warrants. not see the warrant. This account is handed to the Registrar of Warrants' Clerk, by whom the entries are compared with the warrant, and if found to agree the goods are at once passed on to the Delivering-out Room.

Supply for warehouse and for distributors. Parchment and paper furnished by the Stationery Office for the supply of the Warehouse-keeper and the Distributors, and blank forms, &c. sent up by these latter officers to be stamped, are received in the Stamping Department from the Warehouse-keeper. They are stamped under the same general arrangements as the goods brought by the public, excepting that instead of a cash payment a charge is raised in the Accountant and Controller General's Books against the Warehouse-keeper or Distributor, as the case may be, and the goods, when completed, are conveyed direct from the Telling-out Room to the Warehouse Department instead of passing through the Delivering-out Room.

Warehouse. In the warehouse is kept a stock of stamped paper and parchment and adhesive stamps. The stock-taking is half-yearly, by an Inspector.

Distributors' stocks. Distributors, &c. draw upon this office for supplies of stamps. Upon receipt of a requisition the Warehouse-keeper makes out an invoice for the stamps he has in stock, and when required, a stamping warrant and corresponding invoice for such stamps as he has not in stock. The invoice of stamps from stock and the stamping warrant are then sent to the Accountant and Controller General's Department, where a charge is raised against the Distributor; the warrant and invoice are then returned to the Warehouse-keeper, who sends the necessary paper, &c. with the warrant to the stamping room, and upon the paper, &c. being returned to him, despatches it to the Distributor, together with the invoice, which latter document the Distributor returns by the next post to the Warehouse-keeper, with his receipt annexed if the stamps are found to correspond with the invoice.

When the stamps required by the Warehouse-keeper are adhesive the warrant is sent to the Contractor for printing these stamps, the necessary paper being also delivered to him, and when he has printed the stamps they are sent to the perforating room here, and after having been perforated are delivered to the Warehouse-keeper.

Distributors.

How appointed. Their duties. These officers are appointed by the Lords of the Treasury, and their duty is to keep on hand a sufficient stock of stamps to meet the requirements of the public, to receive claims for the allowance of spoiled stamps, and to transmit the claim and the stamps to the head office, to receive Legacy and Succession Duty Accounts, and duties, and transmit them to the head office, to make repayments of Income Tax, and to inquire as to the existence of any frauds or evasions under the different heads of Stamp Revenue and to report them to the Chief Office.

Paid by poundage. Distributors are paid by poundage (excepting in Scotland where the Distributor is also Collector of Taxes and is paid a fixed salary) at the rate of 1*l.* per cent. on Postage Labels and Probate and Administration Stamps, and at rates varying from 1*l.* 10*s.* to 8*l.* per cent. on the sale of General and Bankruptcy Stamps.

How supplied with stamps. The Distributor is supplied with stocks of Adhesive and Impressed Stamps from the head offices in London, Edinburgh, or Dublin.

He has to give security in a bond with two sureties in one third the amount of his yearly remittances. He is directed to remit monthly, and whenever he has 100*l.* in his hands. Any payment made for Probate, Legacy, or Succession duty of 10*l.* or upwards is to be remitted immediately. The remittances may be made in cash or post office orders, or by payment into a branch of the Bank of England to the credit of the Receiver General, or by draft or bill drawn upon a London banker to the order of the Receiver General. He is only allowed to retain sufficient money in hand to make repayments on the warrants in his possession, and if the amount exceeds 10*l.* he has to explain the cause of retention. He is required to enter all his transactions daily, and to make up his accounts quarterly, and transmit them to the Accountant and Controller General, within seven days after the termination of the quarter. His stock is taken quarterly by one of the permanent officers of the Department.

Security.

Remittances.

Accounts.

Stock-taking.

Impressed Stamps for deeds are marked before being despatched from this Office with the name of the district to which they are consigned; in addition to this the Head Distributor marks similarly such part of his stock as he forwards to his Sub-distributors.

District mark.

Sub-distributors are likewise appointed by the Lords of the Treasury, excepting when the emoluments are of small value, when the Head Distributor appoints. Sub-Distributors obtain their supplies from the Head Distributor, and are allowed poundage varying from 2*l.* to 8*l.* per cent. on General and Bankruptcy Stamps, and at the rate of 1*l.* per cent. on Probate and Administration Stamps.

Sub-Distributors.

The only documents which Distributors are allowed to receive from the public for the purpose of being sent to this Office for stamping are "agreements under hand only, chargeable with the stamp duty of 6*d.*," "agreements for leases for a term not exceeding seven years, where the duty payable shall not exceed 2*s.* 6*d.*," and "charter-parties."

Documents which Distributors transmit to this office for stamping.

Licenced Vendors.

Licences to vend stamps are granted by this Board, and by Distributors of Stamps.

Licenced vendors.

The applicant is required to give two references as to respectability, and also to enter into a personal bond in the sum of 100*l.* as a guarantee against selling forged stamps. He can obtain his supply of stamps from this office from a Distributor or other licenced vendor.

How supplied.

No charge is made either for the licence or the bond.

Allowance of Spoiled Stamps.

Under regulations contained in various Acts, beginning with the 5 Geo. III. c. 46, we are authorized to cancel and make allowance for stamps which have been inadvertently spoiled or rendered useless for their intended purpose, or which have become so by alteration of the law or otherwise, as well as stamps on instruments which, before they have had any operation, have proved insufficient, or unfit or void in law, &c., or for which some other instrument has been substituted.

Spoiled stamps.

The amount of labour which this provision entails upon this Department is very considerable, the number of claims passed during the year having exceeded 13,000, amounting in value to 45,500*l.*

Number of claims.

In London these allowances are made at this office on Tuesdays and Thursdays between the hours of 12 and 2, and on Saturdays between 10 and 12, and at Great Winchester Street Buildings in the City every day, except Saturday, from 11 till 2 o'clock.

Offices at which allowance is made in London,

The number of Provincial Towns in which allowance could be obtained through the local Distributor was limited to 25 up to the year 1854, but from that time they were gradually increased, and we have now authorized 450 of our Distributors to receive these claims free of any expense to the claimants.

in the country.

In order to obtain allowance the person to whom the stamp belongs must attend at the proper office, and make affidavit in an established form. If the circumstances are such as to entitle him to allowance the Examiner in London gives him a ticket, on the production of which in the Stamping Room a stamp or stamps of equal value are obtainable.

Mode of proceeding in London:

When the affidavit is made before a Distributor in the country the useless stamps are lodged with him for transmission to the Examiner in London, and if the allowance be approved by that officer, a warrant is sent to the Distributor to deliver to the claimant

in the country.

new stamps In all cases the value of the stamps only is allowed, the loss of the value of the parchment or paper being borne by the claimant.

Precautions against fraud.

Great precautions are taken in order to preclude the possibility of any stamp in respect of which the duty has been allowed, being retained for use, or larger amounts being allowed than the value of the stamps produced. Besides other checks which it is unnecessary to explain in detail, every stamp "allowed" is cancelled or destroyed in the presence of a member of this Board, who certifies to that fact in his warrant authorizing the issue of fresh stamps. Authority is given to our Principal Officer at Edinburgh and also at Dublin to receive and deal with claims for allowance of stamps produced at their offices respectively.

The facilities which are thus afforded for obtaining the allowance, combined with those for the purchase of stamps throughout the kingdom, leave no excuse for engrossing deeds, &c. on unstamped paper or parchment; the plea, formerly urged, that it would be unsafe to put on the stamp until the completion of the transaction being now no longer tenable.

Net receipt.

The Revenue from the various duties comprised under the denomination of "Stamps" amounted, in the year ending 31st March 1869, to 9,227,906*l.*, as shown in the following table:

	Year ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Deeds and other Instruments	1,602,194	1,572,571	—	29,623
Bills of Exchange and Promissory Notes	690,440	695,438	4,998	—
Bankers' Notes	1,356	1,762	406	—
Composition for Bankers' Bills and Notes	128,999	129,952	953	—
Receipts, Drafts and other 1*d.* Inland Revenue Stamps	562,547	567,456	4,909	—
Probates of Wills and Letters of Administration and Testamentary Inventories	1,635,836	1,591,728	—	44,108
Legacy and Succession Duty	2,882,747	2,769,711	—	113,036
Fire Insurances	974,019	1,018,654	44,635	—
Marine Insurances	163,222	79,637	—	83,585
Patent Medicines	59,814	63,954	4,140	—
Cards	9,214	10,174	960	—
Licences and Certificates	131,948	133,515	1,567	—
Gold and Silver Plate Duty	60,068	57,482	—	2,586
Newspapers	115,778	111,514	—	4,264
Patents for Inventions	117,742	119,330	1,588	—
Probate Court Fee Stamps	137,843	135,575	—	2,268
Admiralty „ „	10,953	8,576	—	2,377
Divorce and Matrimonial Causes Fee Stamps	2,526	2,795	269	—
Land Registry Fee Stamps	1,254	1,479	225	—
Common Law Court Fee Stamps	112,080	90,454	—	21,626
Law, Equity, Exchequer, and Chancery Fund (Ireland)	33,479	30,320	—	3,159
Registration of Deeds Fee Stamps (Ireland)	11,769	10,772	—	997
Companies Registration Fee Stamps	7,655	7,447	—	208
Record of Title Fee Stamps (Ireland)	74	63	—	11
Chancery Fee Fund Stamps (Ireland)	7,453	15,370	7,917	—
Public Record Fee Stamps	—	581	581	—
Copyhold, Inclosure, and Tithe Commission Fee Stamps	—	1,596	1,596	—
	9,461,010	9,227,906	74,744	307,848
		Net Decrease £233,104		

Explanation of decrease in Legacy duty:

The distinguishing feature of this account is the large number of decreases, only one of which, Marine Insurance, is caused by reduction of duty. The decrease in Legacy duty is more apparent than real, as the receipt in the preceding year was unusually high, owing no doubt to payments being held over from the year 1866–7 in consequence of the general commercial panic. The year's receipt in fact exceeds by 240,000*l.* the average of the last five years. The receipt from Probate duty, although 44,108*l.* less than that of the year 1867–8, is still, by 27,000*l.*, in excess of the average of the five preceding years.

in deeds, &c.:

The decrease in Deeds and other Instruments is no doubt owing to the depression which prevailed in trade.

The operation of the "County Courts Admiralty Jurisdiction Act, 1868," accounts for the decrease under the head of Admiralty stamps. Under that Act, when the proceedings are in the County Court, the fees, instead of being paid by means of stamps and brought to account as revenue, are received in money for the behoof of the Officers of the Court. in Admiralty stamps :

The large decrease in the Common Law Court Fee stamps is owing in a great measure to the operation of the last County Court Act withdrawing business from the courts at Westminster, and partly to the commercial depression in the country generally. in Common Law Court Fee stamps.

DEEDS AND OTHER INSTRUMENTS.

A vast number of alterations have been made in the stamp duties on the various documents classed under the above heading, since the commencement of our annual reports, but it would answer no good purpose to give a list of them, more especially when we are introducing a Bill for the consolidation of the existing enactments, which, if it become law, will present, in an intelligible form, a complete view of this branch of our revenue. Detailed notice unnecessary in consequence of intended consolidation of Stamp Acts.

The Bill has been prepared with great care, and at no inconsiderable expense of time and labour, by our Solicitor, Mr. Melvill. As the Bill professes to be a consolidation, and indeed had its origin in the demand of the Statute Law Revision Commissioners for assistance in their work, it has been incumbent on Mr. Melvill to make as little alteration of the former law as possible. Some alteration was quite unavoidable. So numerous have been the patchings of the original Acts and so many hands have been busy with the work, whenever any stamp duties have been before the House of Commons, that when the various clauses relating to one subject are brought together from the several Acts in which they are dispersed, it frequently happens that mere juxta-position is sufficient to demonstrate their incongruity. In such cases amendment is a matter of necessity. In a few cases, in addition, a very obvious and long called for reform has been introduced, but, as we said before, the main object is to bring into one Act the existing law, and the temptation to remodel the stamp duties has been steadily resisted. The nature of the proposed measure.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

The alteration in the duties on inland bills of exchange, which was made in 1854, gave considerable relief to the trading community, by reduction and simplification of the scale of duties, more especially of those applicable to bills for small amounts; and although the loss of the revenue by the alteration was very considerable, being nearly 330,000*l.*, on the other hand, the new duties on foreign bills brought in a sum of 168,327*l.* to the Exchequer, more than twice the amount which was expected. Before this period the only foreign bills liable to duty were those drawn in the United Kingdom and payable out of it. The new duties, the levying of which was made practicable by the application of an adhesive stamp, were imposed upon bills drawn out of, but payable within the United Kingdom, and bills drawn and payable out of the Kingdom, but indorsed or negotiated within it. 17 & 18 Vict. c. 83, 1854. Reduction on inland bills and new duties on foreign bills. Effect on the Revenue.

We have lately been compelled to change the form of the foreign bill stamp in order to protect the Revenue against an ingenious fraud committed by merchants' clerks. As it frequently happened that several stamps were used in one bill to make up the proper amount, they were in practice attached to the bill by the upper edge and placed one above the other in such a manner as to leave visible only the lower ends, on which the amount of duty appeared. It was found that very often the outside stamp alone was a new one, the rest being used and cancelled stamps preserved for the purpose, and so far cleaned as to pass unobserved in the hurry of business by the principal, who of course paid the full duty to his clerk. This and some other frauds were facilitated by the size and shape of the stamp. 1869. Change in form of Foreign bill stamps, to prevent frauds.

In the year 1860 the duty of 2*l.* 5*s.* upon a bill of exchange for any sum of money exceeding 4,000*l.*, was repealed, and in lieu thereof an ad valorem duty of 10*s.* for every 1,000*l.*, or fractional part of a 1,000*l.*, was imposed upon bills exceeding £4,000. A similar relative alteration was at the same time made in the duty upon a foreign bill drawn in a set of three or more, each bill of a set being now liable to the duty of 3*s.* 4*d.* 1860. 23 Vict. c. 15. Duties extended beyond former limit.

23 & 24 Vict. c. 111. Promissory notes.

By a subsequent Act promissory notes exceeding £4,000 were placed on the same footing as Bills of Exchange. At the same time, foreign promissory notes, which had previously escaped duty, were made liable to the same rates of duty as inland bills of Exchange for the payment of money otherwise than on demand.

23 Vict. c. 15. Checks, &c. drawn abroad.

A foreign bill of exchange, draft, or order, payable on demand, drawn out of the United Kingdom, was made liable to the same rate of duty as a bill of exchange payable otherwise than on demand.

1861. 24 & 25 Vict. c. 21, Sch. Bills drawn abroad.

Bills drawn out of and payable within the United Kingdom, otherwise than on demand, were in the first instance made liable to the ad valorem duty on inland bills, but in the year 1861 a duty at the rate of one shilling per cent. was imposed on these bills when the amount exceeds 500*l.* Bills for sums *not* exceeding 500*l.* remain chargeable with the former ad valorem duties.

1864. 27 & 28 Vict. c. 56. s. 2. Checks drawn at home and sent abroad.

An alteration of the duties on bills of exchange payable on demand endorsed out of the United Kingdom was made in the year 1864. By being drawn in the United Kingdom they were liable to the duty of 1*d.* only, and no further duty attached to them, although by being sent abroad and endorsed they served all the purposes of foreign bills, which are liable to heavy ad valorem duties. They are now liable to the same ad valorem duties as inland bills of exchange payable otherwise than on demand.

INLAND REVENUE PENNY STAMPS FOR RECEIPTS, DRAFTS, &c.

Adhesive Revenue stamps introduced in 1853 for receipts and drafts.

In 1853 Mr. Gladstone inaugurated a system of stamp duties, which has been since largely and most advantageously carried out, by introducing the adhesive stamp on receipts and drafts. Before that time the stamp duty on receipts was ad valorem; the lowest duty—that payable for sums of 5*l.* and under 10*l.*—being 3*d.*, and it was necessary to obtain a piece of stamped paper on which to write the receipt.

Exemption of receipts under 2*l.*

Concurrently with the reduction of the duty to an uniform rate of 1*d.*, and with the facility afforded in the use of stamps by the adoption of an adhesive label, the limit of exemption was reduced from 5*l.* to 2*l.*

There can be no doubt that this has been a most beneficial measure. The mere difficulty of getting a proper stamp occasioned many people to violate the law almost against their own wishes, and was certainly an excuse for those who were ready to take advantage of it.

Effect on the Revenue.

It is difficult to ascertain, precisely, the effect of the reduction of the duty on receipts, because the adhesive stamp, appropriated at first to receipts, was made applicable to drafts before the new law had been a year in operation, and the two duties have since been inseparably mixed up together. But, from the best estimate which we can form, it seems that there has, at least, been no loss of revenue occasioned by the change. In the three quarters of a year, during which the use of the receipt stamp was confined to that duty alone, the amount of revenue derived from it was 201,965*l.*, which was more by 20,000*l.* than that obtained from the former duties in a whole year. This, however, cannot be relied upon as conclusive of the number of receipt stamps actually used; for it is certain that larger stocks were accumulated in the hands of licensed vendors of stamps than were required for the consumption of the year; on the other hand, however, it must be taken into consideration, that great numbers of the new stamps, which were exchanged for old ones, do not appear in the account of the revenue received.

Previous neglect of the law. 16 & 17 Vict. c. 59.

The general neglect of the law respecting receipt stamps which prevailed during the existence of the higher rates of duty was strikingly shown by the unusual number of applications made to us, as soon as the Act of 1853 passed, for information respecting the obligation which it imposed; the law, however, remained the same as it had been since 1808, with the exception that all receipts (for 2*l.* and upwards, instead of 5*l.* and upwards) were made liable; and it has since undergone no other change than that which abolished the exemption (formerly allowed under a system of heavy postal charges) of receipts for bills, and securities for money, transmitted by post.

Bankers' checks.

At the same time with this change in the receipt duty an important alteration was made in the duty on drafts payable to bearer, or to order, on demand. The law previously in force classed all such drafts under the head of bills of exchange, and, so regarded, they were liable to ad valorem duties, the lowest of which was 1*s.* for drafts of 2*l.* and under 5*l.* But there was an important exemption in favour of drafts drawn on a banker within 15 miles of the place at which the draft was issued. Practically, as is well known, this proviso was evaded by dating the check so as to bring it within the exemption though

Great benefit from the change.

issued at a place beyond the 15 miles, and, as in the case of receipts, it was not always practicable even for those who wished it to comply with the law. Hence the substitution of a penny duty and an adhesive stamp for the ad valorem duty and the impressed stamp.

But the measure was not complete, even as regards relief to the public from trouble and uncertainty, until the above-mentioned exemption of bankers' checks was repealed. For the same thing occurred as in the case of receipts. Although drafts other than those exempted had previously been subject to duty, the questions which arose on the reduction as to whether or not under the circumstances of the case a draft was within the exemption, showed unmistakeably that the law had rarely been observed. And many of these questions were very difficult to solve—a most unsatisfactory state of things, where the validity of the draft itself depended upon a correct interpretation of the law.

Repeal of exemption of checks drawn within 15 miles of the Bank. 1858.

In 1858, with the full assent of the banking community, the exemption of bankers checks was repealed.

One stamp for both receipts and drafts.

Separate stamps were at first issued for receipts and drafts in 1853, but before the end of the year a single stamp was substituted. The duty of 1*d.* denoted by an adhesive stamp has since been imposed in the following cases:—

Other cases in which an adhesive 1*d.* stamp is used.

Copy or extract from register of birth, &c. 23 Vict. c. 15.
Delivery orders, 2*l.* and upwards. 23 Vict. c. 15.
Contract notes for stocks, &c., 5*l.* and upwards. 23 & 24 Vict. c. 111.
Certain policies of insurance, premium not exceeding 2*s.* 6*d.* 24 & 25 Vict. c. 91. s. 27.
Proxies, voting papers for voting at meetings of joint stock companies. 27 Vict. c. 18. s. 14.

A single stamp called an Inland Revenue penny stamp is now used for all these duties.

NEWSPAPERS.

Repealed in 1855, 18 Vict. c. 27.

The duty on newspapers was repealed in 1855, and the stamp impressed at this office is in truth a postage stamp affixed for the convenience of the newspaper vendors and agents.

Convenience of the plan adopted by the "Times."

The plan (first adopted by the "Times,") of incorporating the stamp with the type, so as to impress it during the printing of the paper, has been extended to the "Illustrated London News" and to the "Stamford Mercury." Much labour at this office, and considerable expense to the newspaper proprietors, are in these cases thus saved, and the mechanical contrivance which records the number of stamps used is sufficient security for the revenue.

Newspaper stamping ought now to be abolished.

It were much to be desired that the stamping of newspapers should be altogether abolished. To the newspaper proprietors such a measure would, we presume, be acceptable, as a relief from expense, delay, and inconvenience, as it certainly would be to this department.

Number of stamps.

The number of stamps impressed on newspapers in the United Kingdom in the year 1854, before the repeal, was 122,178,501, and in the year 1868-9 the number was 26,908,115.

Advertisement duty repealed in 1853.

The advertisement duty was repealed in 1853.

Registration of newspapers abolished in 1869.

By the Act 32 & 33 Vict. c. 24. the laws requiring the registration of newspapers in this office and the giving of security against libel were repealed from the 12th July 1869.

FIRE INSURANCE.

History. A stamp duty upon policies of insurance against fire was first imposed in 1694, but the per-centage duty upon the sum insured, which was the main principle in the tax, did not form part of this impost until the year 1782.

Collection. This duty was collected by the insurance companies, who rendered to us a quarterly account of all duties received, and of all policies issued or renewed, and paid the amount to the Receiver General before the end of the ensuing quarter.

Poundage to insurance offices For their trouble in thus collecting the duty the companies were entitled by law to a poundage on the amount of duty, at the rate of 4 per cent. on the amount collected at head offices in London, and 5 per cent. on that collected elsewhere.

1864. Duty on stock in trade reduced. 27 Vict. c. 18. In the year 1864 the per-centage duty on stock in trade was reduced from 3*s.* to 1*s.* 6*d.* per hundred pounds insured, and it appeared from the effect upon the receipts that stock in trade was about one third of the property insured. It is probable indeed, that, but for the exclusion of certain descriptions of stock in trade by the limited terms of the definition in the Act, the value of insured property on which the lower rate of duty was paid would have been rather more than one third of the whole.

1865. Duty on all insurances reduced to 1*s.* 6*d.* 28 Vict. c. 30. This measure was followed by a similar reduction of the duty to 1*s.* 6*d.* on all insurances from the 25th June 1865.

Reduction of Stamp duty on Policies. 28 Vict. c. 30. A minor alteration in the fire insurance duties was made at the same time by the reduction of the stamp duty on policies from 1*s.* to 1*d.* The following passage from Mr. Coode's Report will show the object of the change :—

" Insurance offices generally disfavour insurances of low amount. They commonly " refuse to grant policies upon which a less premium is payable than 3*s.*, equal to an " insurance at common risks of 200*l.* And whereas they commonly grant new policies, " free of any charge, beyond the premium and the per-centage duty, for sums of 300*l.* " and upwards, they charge on all policies for less sums, 2*s.* 6*d.* for the policy, which, with the 1*s.* stamp duty, is equal in the first year of the contract to the premium on " 230*l.* at common risk. The combined effect of this practice of the offices and of this " 1*s.* stamp duty must be, as by the companies it is meant to be, a great discouragement " of insurance of small properties, especially of all of a value less than 230*l.*, and as " small properties are incomparably the most numerous, and are liable to destruction by " fire in a greater degree than larger properties, it cannot well be doubted that this duty " very efficiently contributes to prevent a considerable amount of small insurance, and to " deprive vast numbers of owners of small properties of the benefit of insurance against " loss by fire."

Amount of taxation remitted. Vide p. 151. The total remission of taxation from the changes in the years 1864 and 1865 was estimated by Mr. Gladstone at 775,000*l.*, and his estimate appears to be singularly justified by the facts. For it will be seen by the accounts that in the four quarters ending 30th September 1864 (which were not affected by the alterations) the net receipt was 1,643,000*l.*, and in the four quarters ending on the 30th September 1866 (during which the uniform rate of 1*s.* 6*d.* was in operation), the net receipt was 942,000*l.* If we take into account the increase of 50,000*l.* a year, which would have occurred if no change had been made, we ought to have had a receipt in that year of 1,740,000*l.*, or 800,000*l.* more than has been actually brought to charge.

1866. Increase of insurance on reduction of duty. The receipt for the year 1866–67 (952,338*l.*) represents a full year's produce of the duty (after deducting the discount allowed to the companies for collection) at the rate of 1*s.* 6*d.* per 100*l.* insured, or half the original duty.

Vide volume of Tables, p. 132. 1867–8. A reference to the tables will show that the average annual increase of insured property previous to any alteration in the duty was about 40 millions, and it will be seen that the increase in this year was 73½ millions.

This rate of increase, however, was not maintained in the following year, the apparent increase being only 31,300,000*l.*, and although, owing to a change in the system of accounting in Ireland, receipts representing property to the value of 12 millions were held over till after the close of the year, so that the real increase was about 43 millions, that is very little more than was usual under the higher rate of duty.

Year ended 31st March.	Gross Amount of Duty received.	Net Amount of Duty received.	Value of Property insured.	Increase.	Value of Agricultural Stock insured but exempt from Duty.
	£	£	£	£	£
1868 -	1,023,606	974,019	1,364,807,000	31,323,000	80,548,523
1869 -	1,070,046	1,018,654	1,426,727,000	61,920,000	84,385,802

After allowing for the before-mentioned change in the system of accounting in Ireland the actual increase in the amount of insurances during the year 1868–9 was 52,650,000*l.*

1869, Duty repealed. 1*d.* duty on policies retained.

The per-centage duty has been repealed by the Act 32 & 33 Vict. cap. 14, but the 1*d.* duty imposed by the 28 Vict. c. 30. on every policy, and also on "any note or "memorandum given as a receipt on the deposit of any sum of money preparatory to "making out or issuing of any such policy as aforesaid" still remains in force as regards ordinary insurances, the general exemption, however, of farming stock, in the Act 3 & 4 W. 4. c. 23. s. 5., &c., from the per-centage duty or "any other stamp duties "on insurances," provided such insurance is effected by a separate and distinct policy, relieves such policies and notes from these penny duties.

MARINE INSURANCES.

History.

A stamp duty on policies against losses by sea was first imposed in 1694. The per-centage duty on the amount insured in 1795.

Mode of collection.

Rates of duty formerly.

These duties are denoted by a stamp on the policy. The amount of duty was determined in the case of policies for a voyage by the rate of premium, and varied from 3*d.* per 100*l.* insured when the premium was 10*s.* per cent. to 4*s.* per 100*l.* insured when the premium was 50*s.* per cent. Time policies were subject to a duty of 2*s.* 6*d.*, per cent. on the sum insured, for 6 months, and 4*s.* per cent. beyond that time. Since these rates were fixed in 1844 no alteration in the laws relating to them was made till the year 1864, when a very oppressive prohibition of re-insurance was removed.

1864. Prohibition against re-insurance repealed.

The state of the law respecting re-insurance of sea risks, as it existed up to the year 1864, is thus described in Mr. Arnold's book on Marine Insurance:—

"After an insurance has been made, the underwriter may, by the law and practice "of every country except our own, have either the whole amount at risk, or (as in "France) the whole minus the premium, re-insured to him by some other underwriter.

"The object of this is to enable him to indemnify himself against the consequences "of his own act, whenever he finds that he has undertaken a risk on imprudent terms, "or bound himself to a greater amount than he may be able to discharge.

"It appears that about the middle of last century this practice of re-insurance, though "perfectly reasonable when confined to its proper object, had in this country come to "to be employed as a mode of speculating in the rise and fall of premiums; and the "legislature, foreseeing that it might be used as a cover for wager policies, declared in "the 4th section of the 19 Geo. 2. cap. 37. that it shall not be lawful to make "re-insurance unless the insurer shall be insolvent, become bankrupt, or die; in either "of which cases such insurer, his executors, administrators or assigns, may make "re-insurance to the amount of the sum before by him insured, provided it be expressed "in the policy to be a re-insurance."

It is surprising that such a prohibition should have remained in force nearly up to the present time, for when it was brought under the notice of Government early in the year 1864 by the underwriters in Liverpool, it appeared that there was absolutely no grounds on which the continuance of it could be supported; on the other hand, there were the strongest reasons for legalizing a course of proceeding which had become so necessary to the underwriters of sea risks that, notwithstanding its illegality, they were constantly obliged to have recourse to it. They stated in their application to your Lordships that "owing to the enormous increase in the extent and value of mercantile "operations, combined with the size and costliness of modern vessels, the risks in one "bottom (as it is termed in insurance language) are greatly increased, and owing also "to the rapidity of communication between foreign ports and this country by means of "the telegraph, advices of losses frequently follow very quickly after, and in some cases "even precede, the ordinary postal advices of shipment. It has thus become absolutely "necessary that merchants should cover all expected shipments by open policies, on "which they may declare interest when they have received advices. To take an "instance from Bombay, owing to the enhanced price of cotton, and the large exports "from India, merchants will require to effect open policies by ship or ships to the "extent occasionally of 100,000*l.* or upwards.

"There is frequently not time to offer this to various underwriters, and the merchant "therefore applies to some large company to take the entire risk, and this they do, and "immediately divide it with other offices by re-insurance policies, so that there shall be "a reasonable limit to the amount of their loss by any one ship.

" All this is quite legitimate and proper trading. These re-insurances being illegal, " and consequently only binding on honour, are taken on unstamped paper, and " although, to the credit of the underwriters be it said, no question as to them has ever " been raised, yet the underwriters would deem it a great boon if they were legalized " and placed on the same footing as other re-insurances."

27 & 28 Vict. c. 56. 1864.

In consequence of these and similar representations the prohibition of re-insurance was repealed, and it was enacted that the stamp duty on policies of re-insurance shall be repaid on satisfactory proof that the re-insurance has been made on the same property which has been previously insured to the same or a greater amount.

1865. 28 Vict. c. 30. Duty reduced.

In 1865 the rates of duty on time policies were reduced and altered as to the mode of charge, but the law then passed has been superseded by the 30 Vict. c. 23. in 1867, which greatly simplified the former complicated charges, reducing those on the voyage to 3*d.* for every 100*l.* insured, without reference to the premium, and fixing those on time policies at 3*d.* per cent. for six months, and 6*d.* per cent. for twelve months.

1867. Further reduced and simplified.

Effect on Revenue.

The effect of these alterations on the Revenue appears to have been a loss of 319,131*l.*, the duty in 1864-5 being 398,768*l.*, and in 1868-9 (the first full year of the new duties) 79,637*l.*

PATENT MEDICINES.

History.

By the Acts 23 Geo. 3. c. 62, 25 Geo. 3. c. 79, and 42 Geo. 3. c. 56, stamp duties were granted on certain medicines, and on licences for selling the same; but the Act now in force is the 52 Geo. 3. c. 150, which, after giving a schedule of medicines liable to the duty, proceeds to enact generally that it shall apply to " all other pills, powders, " lozenges, tinctures, &c. to be used or applied externally or internally as medicines or " medicaments for the prevention, cure, or relief of any disorder or complaint incident to " or in anywise affecting the human body, wherein the person making, preparing, uttering, " vending, or exposing to sale the same, hath or claims to have any occult secret or " art for the making or preparing the same, or hath or claims to have any exclusive " right or title to the making or preparing the same, or which now are or shall be pre- " pared, uttered, vended, or exposed to sale under the authority of any letters patent " under the great seal, or which now are or shall be by any public notice or advertise- " ment, or by any written or printed papers or handbills, or by any label or words " written or printed, affixed to, or delivered with any packet, box, bottle, phial, or " other enclosure containing the same, held out or recommended to the public by the " makers, vendors, or proprietors thereof as nostrums or proprietary medicines, or as " specifics, or as beneficial to the prevention, cure, or relief of any distemper, malady, " ailment, disorder, or complaint incident to or in anywise affecting the human body."

Definition of patent medicines.

Mineral waters exempted.

Artificial mineral waters were named among the articles included in the schedule, but they were exempted by the 3 & 4 Will. 4. c. 97.

Rate of duty.

The duty on the licence is in London and Edinburgh 2*l.*, in cities, boroughs, and towns corporate 10*s.*, and elsewhere 5*s.* The stamp duty on the packet, box, &c. in which the medicines are sold is ad valorem, and ranges from 1½*d.* to 1*l.*

Stamped labels.

The labels bearing the stamp are prepared at this office by an ingenious machine invented by Congreve, the proprietors of the medicines paying for that portion of the die which contains their names and addresses. These labels are issued by the Registrar of Licences at his office.

We have lately found that imitations of the labels are made in large quantities on the continent to cover spurious preparations in foreign markets, and some few specimens have appeared in this country.

Transferred to Excise in 1864.

The management of the licence duty was transferred to the Excise in the year 1864.

CARDS AND DICE.

Alteration of duties in 1862.

The duties on dice were repealed, and the duties on cards, as also the duties on licences to sell them, were altered in 1862.

They were previously 1*s.* on each pack of cards, and 5*s.* on each licence to sell cards.

25 Vict. c. 22. Former evasion of duty.

The duty was reduced to 3*d.* per pack, in the hope of suppressing the enormous evasion of the duty which notoriously prevailed, and at the same time an opportunity was afforded for amending the form in which the duty was levied. It was confidently asserted by some of the cardmakers that the clandestine manufacture of cards was carried on to such an extent that one person alone who was engaged in the traffic had owned to the sale of more unstamped packs in one year than the whole number which, according

to our returns, had been charged with duty in the same period, that is to say, upwards of 260,000. The duty, as formerly levied, was strictly a stamp duty, the ace of spades which bore the stamp being impressed at this office on paper which the cardmakers afterwards pasted on their cards. They received those aces on credit, the duty being exacted when they made up their packs for sale, at which time one of our officers attended to put on the wrappers, and take an account of the number of packs.

Stamp on the ace of spades.

Mode of levying the duty.

There were many disadvantages connected with these arrangements, both to this department and to the cardmakers, of which we had long been aware, but one of the most formidable objections was for the first time disclosed to us when the alteration of duty was proposed. It appears that, from the mode in which the ace of spades was necessarily prepared at this office, that important card was always different from the rest of the pack, and that this difference, though slight, was, to those who were aware of it, readily perceptible by the touch, so that in fact this unfortunate duty, meant to be pro tanto a discouragement to gambling, was fostering the trade of the smuggler, and abetting the designs of the card-sharper.

Disadvantages of the system.

The change in the law in 1862 swept away a mass of legislation of a most complicated and restrictive nature.

Former strange enactments.

We apprehend that few persons were aware of the existence of such provisions in restraint of trade as the enactment that no cards or dice shall be made in any place in Great Britain except London, Westminster, and Southwark, nor in Ireland except in Dublin.

The duty is now levied by means of a wrapper in which each pack must be enclosed, and which is prepared at this office and sold to the cardmakers as required. The effect of the reduction of the duty has been an increase in the number of packs from 272,000 in the last year of the old duty to 660,000 in the following year. The number in 1868–69 was 825,948.

Duty, how levied now.

Increase in quantity of cards.

The duty on the license to sell cards was, in the case of sellers who were also makers, fixed at 1*l.*, and when not makers at 2*s.* 6*d.*

Licence to make or sell.

By the Act 27 & 28 Vict. c. 56. s. 6. these licence duties were transferred to the excise.

1864. 25 Vict. c. 22. Transferred to Excise.

GOLD AND SILVER PLATE DUTIES.

The duty on gold plate is 17*s.* per ounce, on silver plate 1*s.* 6*d.* per ounce. Practically, however, in the case of silver the duty paid by the manufacturer is not more than 1*s.* 3*d.*, inasmuch as an allowance of one sixth is made in consideration of the unfinished state of the wares when they are produced for the assay, at which time the duty is assessed. This allowance is much in excess of the average difference between the finished and unfinished article.

Rate of duty.

Allowance on unfinished silver wares.

The only exemption from duty in the case of gold plate is that of watch cases; in silver, the list of exempted articles is a long one. They are described in the Act as—

Exemptions.

> All watch cases, chains, necklace beads, lockets, filagree work, shirt buckles or brooches, stamped medals, and spouts to china, stone or earthenware teapots, of silver of any weight whatsoever. Tippings, swages, or mounts not weighing ten pennyweights of silver each, and not being necks or collars for castors, cruets, or glasses appertaining to any sorts of stands or frames; wares of silver not weighing five pennyweights of silver each; but this exemption not to include necks, collars and tops for castors, cruets, or glasses appertaining to any sort of stands or frames; buttons to be affixed to or set on any wearing apparel, solid silver buttons, and solid studs not having a bezelled edge soldered on, wrought seals, blank seals, bottle tickets, shoe clasps, patch boxes, salt spoons, salt ladles, tea spoons, tea strainers, caddy ladles, buckles, and pieces of garnish, cabinets, or knife cases, or tea chests, or bridles, or stands, or frames.

The duty on both kinds of plate is collected at the assay offices, which are in the following cities and towns; viz.,—

Mode of collection:

England	- -	London,
		Birmingham,
		Chester,
		Exeter,
		Newcastle,
		Sheffield (silver only),
		York.
Scotland	- -	Edinburgh,
		Glasgow.
Ireland	- -	Dublin.

The duty is collected by the assay officers, and the following allowances are made to them for their trouble; viz.:—

In England 1*l.* per cent. on the sum collected.
Scotland 2*l.* 10*s.* per cent. ,,
Ireland 5*l.* per cent. ,,

in London: In London the Goldsmiths Company furnish accounts to the Accountant and Comptroller General, which, after examination in his department, are handed to an Inspector of Stamps in order that they may be compared with the books kept at the offices of the Goldsmiths Company. The Inspector upon being satisfied that the accounts agree, gives a certificate to that effect.

in the country. In the country the accounts are furnished by the assay officers to the Distributor of Stamps, who satisfies himself that they agree with the books of the assay office; the accounts are then transmitted by him with his quarterly accounts to the Accountant and Comptroller General's Department, where they undergo a further examination by the accountant charged with the examination of the Stamp Distributors' accounts.

Proposed amendment of law. A Parliamentary Committee which sat in the session of 1856 to receive evidence of the state of the offices for assaying plate, recommended that the laws relating to them should be amended and consolidated, and that power should be given to the Treasury to open new, and to close existing offices, according to the varying requirements of trade. A Bill was prepared by our Solicitor to carry this recommendation into effect, but was not introduced in the House of Commons.

Licences and Certificates.

The sum of 133,515*l.*, which appears under this head in the account of the net receipt of stamp revenue, is composed of the following items, vizt.:—

	£	*s.*	*d.*
Attorneys', &c. Certificates	90,363	0	0
Bankers' Licences	35,550	0	0
Conveyancers' Certificates	517	0	0
Drivers, &c. of Metropolitan Stage Carriages	3,186	0	0
Marriage Licences	3,899	0	0
	£133,515	0	0

Attorneys, Proctors, Notaries, and Conveyancers' Stamped Certificates.

By the Act 25 Geo. 3. c. 80, stamp duties were imposed on certificates to be taken out annually by Attorneys, &c. The duty of 5*l.* was made payable by such persons residing in London, Westminster, or Edinburgh, or within certain limits; if beyond those limits, 3*l.*

Attorneys, notaries, proctors, and agents practising in any court. By 44 Geo. 3. c. 98., all Stamp duties were repealed, and others granted in lieu thereof; and amongst them, the duties on annual certificates of Attorneys, &c.; to these were added duties on certificates of Special Pleaders, Draftsmen in Equity, and Conveyancers, the powers and provisions of former Acts being kept in force. The duties were:—

1804. Pleaders, equity draftsmen, and conveyancers.

	£	*s.*
On such persons, if residing in London, Westminster, Edinburgh, or within the limits of the twopenny post	10	0
If residing within these limits, who had not been admitted three years	5	0
Those residing beyond the above-mentioned limits	6	0
Such latter who had not been admitted three years	3	0

By the 55 Geo. 3. c. 184 the duties previously in force were repealed, and the following granted in lieu of them:—

1815. Further changes.

	£	*s.*
On the certificate of an Attorney, Solicitor, Proctor or Notary residing in London, Westminster, or Edinburgh, or within the limits of the twopenny post, and if admitted three years or more	12	0
If not admitted three years	6	0
Those residing beyond the above limits	8	0
Those of the latter class who had not been admitted three years	4	0
On the certificate of any Special Pleader, Conveyancer, or Equity Draftsmen in London or Westminster, or within the limits of the twopenny post	12	0
If residing elsewhere	8	0

The duties payable by Attorneys, &c., practising in Ireland were imposed by a separate Act (56 Geo. 3. c. 56):—

	£	*s.*
If not admitted three years	3	0
If admittted three years and upwards	8	0

1843. 6 & 7 Vict. c. 73. Regulations.

By the Act 6 & 7 Vict. c. 73, passed for the consolidation and amendment of several of the laws relating to Attorneys and Solicitors practising in England and Wales, certain alterations were made in respect of certificates, by the repeal of sect. 27 of the 37 Geo. 3. c. 90. (which provided that every Attorney, &c. should enter his certificate in the Court in which he was admitted or enrolled) and by the appointment of the Incorporated Law Society, as Registrar of Attorneys and Solicitors. By the 22nd section of this Act the Commissioners of Stamps and Taxes were prohibited from issuing to any person any stamped certificate to practise as an Attorney or Solicitor, without receiving from the Law Society a certificate that such person was a duly qualified Attorney or Solicitor.

1853. 17 & 18 Vict. c. 63. New rates.

By the 16 & 17 Vict. c. 63. the duties on certificates were again altered, according to the following rates:—

	£	s.
If resident within 10 miles from the General Post Office, London, or in Edinburgh or Dublin, having been admitted three years or more	9	0
Resident as above, but not admitted so long	4	10
Living elsewhere, and admitted three years and upwards	6	0
If not admitted so long	3	0

The duties on the certificates of Conveyancers, &c. were also altered by this Act to the amounts below stated:—

	£	s.
Within 10 miles from the General Post Office	9	0
Beyond that distance	6	0

1860. New regulations for attorneys' certificates.

By the 23 & 24 Vict. c. 127, limited to England and Wales, intituled "An Act to "amend the laws relating to Attorneys, Solicitors, Proctors, and Certificated Conveyancers," amongst other changes, it is enacted, in section 18, that, in the case of Attorneys and Solicitors, the Registrar's certificates are to bear the stamp denoting payment of the duty.

The 21st section requires that the Commissioners shall, whenever the same may be demanded after the 15th February in each year, furnish to the Registrar an account of the certificates issued between the 15th November and the 2nd January preceding, specifying the names and places of business of the parties respectively for whom the same have been issued, and the dates of payment of the stamp duties.

The Law List to be evidence.

By the 22nd section, the Law List, published by the authority of the Commissioners of Inland Revenue, and which contains the names of Attorneys, Solicitors, Conveyancers, &c. who have obtained stamped certificates on or before the 1st January preceding the publication, is made evidence in all Courts of Law and before all Justices of the Peace, that the persons named therein are Attorneys, &c. holding such certificates for the current year; and the absence of the name of any person from such list (until the contrary is made to appear) is evidence that such person is not qualified to practice.

Conveyancers.

The 34th section of this Act prohibits the issue of stamped certificates to Conveyancers under the bar without the production to the Commissioners, in each case, of the Benchers' annual permission, with a proviso that this regulation should not extend to persons who, at the time of the passing of the Act, were practising as certificated Conveyancers.

1865. Duties on conveyancers, &c. certificates reduced.

By the 28 & 29 Vict. c. 96. the duty on certificates taken out by Conveyancers and Special Pleaders, within the first three years of their practice, was reduced by one half, viz.:—

	£	s.
Those resident within 10 miles of London	4	10
If resident elsewhere	3	0

In the year 1866 an Act was passed (29 & 30 Vict. c. 84,) "to amend the laws for "the regulation of the profession of Attorneys and Solicitors in Ireland, and to assimilate "them to those in England."

Bankers' Licences.

England.

1808. Licences to issue notes.

In the year 1808, by the Act 48 Geo. 3. c. 149, bankers in England were required, for the first time, to take out a licence from the Commissioners of Stamps for the issue of promissory notes payable to bearer on demand, commonly called bank notes. The notes could not be issued without a stamp. One licence was sufficient for all the places of issue at the passing of the Act; but an additional licence was required for each place afterwards added. The stamp duty on each licence was 20*l.*

1815. Duty increased.

By the Act 55 Geo. 3. c. 184, the duty on the licence was increased to 30*l.*, and a separate licence was required for each place of issue, except in the case of those banks which enjoyed the privilege of the 48 Geo. 3. c. 149.

1826. Joint stock banks.

In the year 1826 the Act 7 Geo. 4. c. 46. was passed for authorizing the formation of banks having more than six partners; and such banks were not required to take out more than four licences for any number of places of issue.

1828. Licences to issue unstamped notes, &c.

By the Act 9 Geo. 4. c. 23. bankers were allowed to issue unstamped bank notes, and unstamped notes payable to order at any period not exceeding seven days after sight; also to draw and issue certain bills of exchange unstamped; a composition (of which we shall speak hereafter) being made payable for the stamp duties in all the above cases.

For these privileges a licence was required at each place of issue, but it was provided that when they were more than four only four licences should be necessary. The duty on each licence is 30*l.*

No further change was made in the law relating to bankers' licences until the year 1844.

1844. Bank Charter Act.

By the Act 7 & 8 Vict. c. 32, a separate licence is to be taken out for each place where notes or bills requiring a licence are issued, except for those places for which four licences were in force on the 6th of May 1844.

The same Act prohibited the establishment of any new bank of issue; a new form of licence was therefore rendered necessary to authorize bankers who did not issue bank notes to issue unstamped promissory notes payable to order, and to draw certain bills of exchange upon unstamped paper.

Three different licences may thus be granted to bankers; the duty being the same, viz., 30*l.* for each licence.

1st. Under the Act 55 Geo. 3. c. 184, for the issue of promissory notes payable to bearer on demand, *i.e.* ordinary bank notes but duly stamped.

2nd. Under 9 Geo. 4. c. 23, for the issue of unstamped notes, payable to bearer on demand, or to order, and of unstamped bills.

3rd. Under the same Act, as affected by the 7 & 8 Vict. c. 32, for the issue of unstamped notes payable to order, and of unstamped bills.

Banks of issue, whose notes are stamped, take out licences on form No. 1.
Do. do. or bills are unstamped, do. No. 2.
Non-issuing banks who draw on unstamped paper, do. No. 3.

Payment of Composition Duty.

Within fourteen days after the 1st of January and the 1st of July in each year, bankers, who issue unstamped notes or bills, are required to make a return, verified upon oath, of all such notes and bills in circulation in each week during the half year preceding these dates.

When these returns are received by the Registrar of Licences, he ascertains whether the banker has taken out the necessary licence, examines the return and assesses the duty.

At the close of each day, a statement of the total charge against the Receiver General for composition is sent to the Accountant General.

A course similar to the foregoing is pursued at Edinburgh and Dublin.

Composition payable by Bankers in lieu of Stamp Duty on their Notes and Bills.

England.

Bank of England.

In the year 1783, by the Act 23 Geo. 3. c. 49. s. 9, the notes and bills of the Bank of England were exempted from stamp duty, but an annual payment of 12,000*l.* was to be made in lieu thereof.

1799.

The same composition was continued by the Act 31 Geo. 3. c. 25, but in 1799, by the Act 39 Geo. 3. c. 107, it was increased to 24,000*l.* In 1804, by the Act

1804. 1808.

44 Geo. 3. c. 98, it was further increased to 32,000*l.*, and by section 15 of the Act 48 Geo. 3. c. 149, the annual payment was to be 42,000*l.*, subject to a reduction of 4,000*l.* when the bank ceased to issue notes under 2*l.*

1815.

In the year 1815, by the Act 55 Geo. 3. c. 184, the amount of composition was made dependent on the average amount of notes and bills in circulation; the rate being 3,500*l.* for every million, and after the same rate for half a million.

1844. Bank Charter Act, fixed payment in lieu of composition.

By the Act 7 & 8 Vict. c. 32, the Bank of England was released from any payment of stamp duty, or composition in lieu thereof, in respect of its bank notes; but in consideration of the privileges of exclusive banking, and the exemption from stamp duty, 180,000*l.* was to be deducted annually from the amount allowed for the management of the public debt.

In the year 1861, it was considered that, agreeably to the spirit of the Act passed in 1854, for the payment into the Exchequer of the gross revenue of the State, the Bank of England should no longer deduct the sum from its charge against the public, but that 60,000*l.* should be paid to the Inland Revenue, as composition for stamp duty on its notes, and the remainder into the Exchequer, as part of the miscellaneous revenues. 1861. The payment to be made to Inland Revenue.

The Act 24 Vict. c. 3. was accordingly passed; and, under that Act, the Bank of England pays 60,000*l.* annually, as composition for duty on its notes; but the composition on its bills remains as fixed by the Act 55 Geo. 3. c. 184.

By the Act 7 Geo. 4. c. 46, banks established under that Act, and being licensed, might, on giving security by bond, issue unstamped promissory notes payable to bearer on demand; paying, in lieu of stamp duty, at the rate of seven shillings per cent. on the yearly average amount in circulation. 1826. Joint stock banks.

In the year 1828, it was deemed desirable to place country banks on an equality with the Bank of England, as to the stamp duty on their notes and bills, and, accordingly, by the Act 9 Geo. 4. c. 23, all bankers in England (except in or within three miles of the City of London) might, on obtaining the necessary licence and entering into a bond, issue unstamped promissory notes of 5*l.* and upwards, payable to bearer on demand, or to order at any period not exceeding seven days after sight, and also to draw and issue certain bills of exchange on unstamped paper. The composition to be three shillings and sixpence per cent. on the half-yearly average amount in circulation. 1828. Private and joint stock banks. Present rate of composition.

This Act still remains in force.

Bankers' Licences.

Scotland.

The first Act requiring bankers in Scotland to take out a licence was the Act 39 Geo. 3. c. 107. The licence authorized the issue, for a limited period, of unstamped bank notes of the value of five shillings. It was granted to certain bankers on registering the name of their bank and other particulars specified by the Act, and paying five shillings at the Stamp Office in Edinburgh. 1799. Temporary licence.

The first annual licence duty was imposed by the Act 48 Geo. 3. c. 149. 1808.

By that Act, no banker was allowed to issue promissory notes payable to bearer on demand without a licence, the duty on which was 20*l.* All the places of issue, at the passing of the Act, might be included in one licence; but a separate licence was required for any other place. An exception in favour of the Bank of Scotland, the Royal Bank of Scotland and the British Linen Company was made, in respect of certain branches specified in the Act; but, in lieu of a licence, these banks were each to pay 20*l.* annually. First annual licence.

By the Act 55 Geo. 3. c. 184, the duty was increased to 30*l.*; but four licences were to be sufficient for any number of places of issue. 1815. Act now in force.

The number of licences, and the duty to be charged thereon, were not affected by the Act 7 Geo. 4. c. 67, for regulating Joint Stock Banks in Scotland.

It is, therefore, under the Act 55 Geo. 3. c. 184, that licences are at the present time granted to bankers in Scotland; but, since the passing of the Act 7 & 8 Vict. c. 32, an additional licence has been required for any place of issue for which a licence was not in force on the 6th of May 1844.

Composition payable by Bankers in lieu of Stamp Duty on Notes and Bills.

Scotland.

By the Act 39 Geo. 3. c. 107, certain banks in Scotland were allowed to issue small bank notes on unstamped paper; and, by the Acts 48 Geo. 3. c. 149, and 55 Geo. 3. c. 184, the Bank of Scotland, the Royal Bank of Scotland, and the British Linen Company were allowed to issue unstamped notes for 1*l.*, 1*l.* 1*s.*, 2*l.*, and 2*l.* 2*s.*; but the full amount of stamp duty had, in all cases, to be paid thereon at stated periods. 1799. Unstamped notes.

It was not till the year 1853, that banks in Scotland could compound for the stamp duty on their bank notes or bills of exchange. By the seventh section of the Act 16 & 17 Vict. c. 63, the Commissioners of Her Majesty's Treasury were authorized to agree, on such terms and conditions as they might deem proper, with any bankers in Scotland or elsewhere, respectively, for a composition in lieu of stamp duties, payable on promissory notes payable to bearer on demand, as well as for stamps payable on their bills of exchange. 1853. Bank notes.

The present composition, sanctioned by the Treasury under the above-mentioned authority, is, for notes, 4*s.* 2*d.*, and for bills of exchange, 3*s.* 6*d.*, per 100*l.* on the average weekly circulation, in the half year.

No provision is made to compound for duties payable on bank post bills.

Bankers' Licences.

Ireland.

1815. By the Act 55 Geo. 3. c. 78, a yearly duty was imposed on all bankers in Ireland (except the Bank of Ireland) who issued promissory notes payable to bearer on demand, commonly called bank-notes.

The duty, which was 30*l.*, was charged on a stamped certificate of registry at the Stamp Office in Dublin. A separate certificate was required to be taken out for each place where the notes were issued or made payable; except, that one certificate should be sufficient for all the places of issue previously to the commencement of the Act 55 Geo. 3. c. 100, by which the taking out of such certificates was regulated.

The Act 56 Geo. 3. c. 56 repealed the stamp duty on bankers' certificates in Ireland, and re-enacted it in the same terms and in the same amount as before.

1825. Joint stock banks. By the Act 6 Geo. 4. c. 42, for allowing the establishment, beyond 50 miles from Dublin, of banks having more than six partners, certificates might be granted to banks formed under that Act.

A separate certificate, bearing the stamp imposed by law on bankers' certificates, was required for each place of issue; but the number of certificates was afterwards limited

1828. Unstamped notes. to four by the Act 9 Geo. 4. c. 80, by which also licences to issue unstamped notes payable to bearer on demand of any sum not exceeding 100*l.*, might be granted to bankers who had duly registered their firm. The duty on each licence was 30*l.*, and four licences were sufficient for all the places of issue. If desired by any banker, the duty on existing certificates might be allowed and licences be granted under that Act.

The rate of duty, imposed by the aforesaid Acts, on certificates for the issue of bank notes, or on licences to issue unstamped notes, was not changed by the Assimilation Act (5 & 6 Vict. c. 82), but in the schedule of that Act the instrument on which the duty is charged is called a certificate.

Composition payable by Bankers in lieu of Stamp Duty on their Notes and Bills.

Ireland.

Bank of Ireland and others. Under the authority of the Acts 39 Geo. 3, c. 5, and 40 Geo. 3. c. 10, of the Irish Parliament, and also of the 124th and 125th sections of the Act 43 Geo. 3. cap. 21. the bank notes and bank post bills of the Bank of Ireland, and of other banks in Ireland, duly registered, were exempted from stamp duties; provided such banks had respectively paid to the Treasury such compensation as might be agreed to for the ensuing year.

This arrangement continued till after the passing of the Act 44 Geo. 3. cap. 68. which repealed those sections of the Act 43 Geo. 3. c. 21.

By the Act 46 Geo. 3. cap. 35. the provisions of the Act 43 Geo. 3. cap. 21. were revived in so far as relates to the Bank of Ireland, and they have been continued to the present time by the Act 55 Geo. 3. cap. 100.

By the Act 9 Geo. 4. cap. 80. registered bankers in Ireland were allowed to compound for the duty on their promissory notes payable to bearer on demand of any sum not exceeding 100*l.* The duty was fixed by that Act at 1*s.* 6*d.* per cent. on the half yearly average amount of notes in circulation; but, by the Assimilation Act (5 & 6 Vict.

Present state of composition. cap. 82. made perpetual by 16 & 17 Vict. cap. 59. sec. 20.), the rate was raised to that charged in England, viz. 3*s.* 6*d.* per cent.

On the authority of the words "or elsewhere" in the 7th section of the Act 16 & 17 Vict. cap. 63. the Treasury agree with banks in Ireland as to the composition in lieu of duties on bills of exchange; and by the Act 27 & 28 Vict. cap. 46. made perpetual by 30 & 31 Vict. cap. 80., as to the duties on bank post bills of 5*l.* and upwards.

The present composition is 3*s.* 6*d.* per 100*l.* half-yearly, on the average weekly circulation.

Marriage Licences and Declarations.

Marriage licences, if special, are subject to a duty of 5*l.*; and if not special, to a duty of 10*s.* 55 Geo. 3. c. 184.

In Ireland the latter are exempt from duty. 5 & 6 Vict. c. 8. s. 4.

Under the provisions of the Act 6 & 7 Wm. 4. c. 85. marriages may be solemnized before the Superintendent Registrar either by licence or by certificate without licence, and in either case a declaration is required. The Act declares that all marriage licences granted, and all declarations made under its provisions, shall be respectively liable to the same stamp duties as licences granted by the Ordinary, and affidavits made in order to procure the same. No affidavit or declaration is, however, required for a marriage by banns according to the rites of the Established Church, and hence it became necessary to insert a clause in the Act 28 & 29 Vict. c. 96, that "no declaration required to be "made pursuant to any Act relating to marriages in order to a marriage without licence "shall be chargeable with stamp duty." Marriage Act, 1836. 28 & 29 Vict. c. 96. s. 20.

Licences to Drivers of Metropolitan Stage Carriages.

By the Act 32 & 33 Vict. c. 115, all monies received on account of licences to drivers, &c. of Metropolitan stage carriages are from the 1st January 1870 to be paid to the Receiver for the Metropolitan Police District, consequently from that date the receipt on account of these licences will cease to form part of this Revenue. Transferred to police, 1870.

By the Act 27 & 28 Vict. c. 56. the licences to Appraisers, Card Sellers, House Agents, Hawkers and Pedlars, Medicine Vendors, Pawnbrokers, and Plate Dealers, were converted into Excise licence duties, and placed under the charge of the Excise branch of this Department. Licences transferred to Excise, 1864.

Stamps, Miscellaneous.

Two important alterations were made in the general stamp laws in 1850 and 1854, by the introduction of the adjudication stamp, and by the admission of unstamped documents, to be used as evidence in the courts of justice. Adjudication Stamp. 13 & 14 Vict. c. 97. s. 14. 1850.

By an Act of 13 and 14 Victoria it was provided that when any "instrument liable "to stamp duty, whether previously stamped or otherwise, shall be presented to the "Commissioners of Inland Revenue at their office, and the party presenting the same "shall desire to have the opinion of the said Commissioners as to the stamp duty with "which such deed or instrument in their judgment is chargeable, and shall tender and "pay to the said Commissioners a fee of ten shillings (which shall be accounted for and "paid over as part of Her Majesty's Revenue arising from stamp duties) it shall be "lawful for the said Commissioners and they are hereby required to assess and charge "the stamp duty to which in their judgment such deed or instrument is liable, and upon "the payment of the duty" the Commissioners are to stamp the deed with a particular stamp (now called an adjudication stamp) to signify that it is fully stamped, and thereupon the instrument "shall be receivable in evidence in all courts of law or equity "notwithstanding any objection made to the same as being insufficiently stamped." The next clause gives an appeal to the Court of Exchequer in case the party bringing the deed is dissatisfied with the decision of the Commissioners. 28 & 29 Vict. c. 96.

Every facility is given to the public to obtain our adjudication on deeds and other instruments, and for this purpose the deeds are lodged not only at this office but with our Solicitors at Edinburgh and Dublin. Appeals in those cases may be heard by the Court of Exchequer in Scotland or Ireland.

In 1854, for the first time, provision was made to avoid the failure of justice which frequently occurred by reason of documents tendered as evidence being found insufficiently stamped and consequently inadmissible. Admission of unstamped documents in Courts of Justice.

It was enacted in the Common Law Procedure Act that "upon the production of "any document as evidence at the trial of any cause it shall be the duty of the "officer of the court whose duty it is to read such document to call the attention of the "judge to any omission or insufficiency of the stamp; and the document, if unstamped, "or not sufficiently stamped, shall not be received in evidence until the whole or (as "the case may be) the deficiency of the stamp duty, and the penalty required by "statute, together with the additional penalty of one pound, shall have been paid." In criminal cases instruments liable to stamp duty may be admitted in evidence although not stamped. 17 & 18 Vict. c. 125. s. 28. 17 & 18 Vict. c. 83. s. 27.

Penalties charged: amount of duty and number of documents.

The penalties charged on the admission of unstamped documents are collected by the Judges' Marshal or Associate in the Superior Courts, and by the Officers of the County Courts. They amounted, in the year 1868–9, to the sum of 712*l.*, the duty on the documents themselves being only 14*l.* 12*s.* 4*d.*, and the number of documents, thus rendered available for the purposes of evidence, being 80.

Discount on purchase of Stamps.

The discount allowed on the purchase of stamps amounted, in the year 1868–9 to the sum of 53,886*l.* 13*s.* 9*d.* This sum is exclusive of the discount allowed on postage stamps.

Subjoined are the rates of discount at present in force:

At the Chief Offices in London, Dublin, and Edinburgh.

Stamps upon Deeds, viz., Conveyances, Bonds, Leases, Mortgages, &c. and Bill Stamps of a value exceeding 1s. each, 1½ per cent. Provided a purchase be made to the amount of 30*l.* and no one stamp be of the value of 10*l.*

Medicine Labels, 5 per cent. Provided a purchase be made to the amount of 50*l.*

Postage Labels, 1 per cent. Provided a purchase be made to the amount of 10*l.*, and the purchaser be a licensed vendor.

Draft, Receipt, and Bill Stamps, 10*d.* in the pound. Provided a purchase be made to the amount of 2*l.* and no one stamp be of a value exceeding 1*s.*

United Kingdom.—Discount at the Offices of Distributors in the Country.

Receipt, Draft, and Bill Stamps, 10*d.* in the pound. Provided a purchase be made to the amount of 1*l.* and no one stamp be of a value exceeding 1*s.*

6 & 7 W. 4. c. 76. s. 2.

A discount of 25 per cent. is allowed on newspaper stamps in Ireland only.

Postage Stamp prepared under this Board; also Fee Stamps for Law Courts and Offices.

Your Lordships are aware that the whole of the stamps for postage, whether adhesive or embossed, are manufactured under our superintendence.

But the Post Office is by no means the only Department for which stamps are now prepared under our management. There are upwards of twenty Courts or Offices in which stamps are now used to denote fees. This includes,—

The Courts of Chancery in England and Ireland.
The Common Law Courts.
The Courts of Bankruptcy.
The Courts of Admiralty.
The Courts of Probate.

31 & 32 Vict. c. 55.

An Act has been passed for extending this plan to the Scottish Law Courts, which it is for your Lordships to bring into operation.

and for Dog Licences, &c. in Ireland.

In addition to these, stamps are prepared by us to denote the local rates levied by means of licences to keep dogs in Ireland under the provisions of the Act 28 Vict. cap. 50., and to denote fees on proceedings in Petty Sessions in Ireland under the 21 & 22 Vict. c. 100.

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*Postage Stamps. Improvements in Stamping, &c.

The introduction of penny postage thirty years ago in bringing with it the use of stamps for letters, cast upon the Stamp and Tax Department, as it was then called, the duty of supplying these new stamps. It was expected that stamped covers or envelopes would be used almost exclusively, and accordingly a large supply was provided bearing Mulready's allegorical design; at the same time to afford the public a choice, preparations were made for supplying envelopes bearing the embossed postage stamp and also the adhesive stamps.

1840.

It soon appeared that the stamps of Mulready's design were not acceptable to the public, hence the preparation of the adhesives and the embossed stamps was alone continued; the adhesives being printed (upon watermarked paper) and gummed at the back by a copper and steel plate printing firm under contract to the Board, and under

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* This history of the postage stamp has been furnished by Mr. Edwin Hill, the Superintendent of our Stamping Department, who in that capacity had the satisfaction of carrying out the views of his brother, Sir Rowland Hill, to whom we owe the system of penny postage.

the strict superintendence of their officers; whilst the embossed envelope stamps were struck in the Stamping Department at Somerset House by rapid machinery especially devised for the purpose. Similar machines have since been constructed in this country for use in Prussia and some other foreign countries.

Necessity for excellence of workmanship and cheapness of production.

Two governing ideas necessarily presided over these preparations, viz., 1st. excellence in the stamps to render imitation difficult and expensive; and 2nd. cheapness of production, seeing that in the adhesives, for the paper, print, and gum, there could be no charge made, and that in the embossed envelopes, for the stamping in colour there could be but a very slight addition made to the charge for the envelope itself. In the main, therefore, the expense of preparing the stamps, more than doubled by the addition of the expense of distributing them, would necessarily fall upon the postage rate, which being then reduced to a penny must be seriously eaten into unless these expenses could be kept down within the narrowest limits.

Development of the sales.

The sale of postage stamps has of course kept pace with the astonishing development of the Post Office, or rather more, since money prepayment was not discontinued until some time after the sale of stamps commenced. The amount sold in the first year (1840) was in round numbers 300,000*l.* worth. By a steady yearly increase this amount, as will be seen below, has been swelled to a sum of upwards of four millions for the year 1869.

ANNUAL AMOUNTS of SALES of POSTAGE STAMPS from the commencement of the issue to the end of the Year 1869.

	£		£
1840	309,693	1855	1,950,572
1841	489,869	1856	2,212,177
1842	530,181	1857	2,414,331
1843	574,152	1858	2,386,269
1844	645,831	1859	2,593,838
1845	769,028	1860	2,761,212
1846	777,982	1861	2,885,943
1847	887,486	1862	3,041,459
1848	887,375	1863	3,226,654
1849	985,233	1864	3,401,602
1850	1,125,407	1865	3,658,930
1851	1,313,838	1866	3,798,830
1852	1,590,334	1867	3,945,751
1853	1,763,184	1868	4,077,367
1854	1,882,645	1869	4,144,239

Stamped envelopes.

Although the embossed stamps form but a small proportion of the mass, yet that their number is by no means inconsiderable is shown by the fact that if the envelopes stamped in a single day were, when closed, to be laid end to end, their united length would be not less than six miles.

Stamping of envelopes sent in by the public.

When these stamps were first introduced in the year 1841 the stamped envelopes provided at this office were made of a peculiar paper in which were inwoven three coloured threads. This was then considered essential for the due security of the Revenue, but it was attended with some inconvenience. In the first place the paper was necessarily of a quality inferior to that in general use, and in the second place, we were prevented from allowing the public to send their own envelopes, of such sizes and forms and qualities of paper as might suit them best, to be stamped at the office. It was therefore decided in 1855 that the use of the threaded paper should be discontinued. We still issue stamped envelopes, but any one is at liberty to send paper here to be impressed with the postage stamp under certain regulations, a copy of which may be obtained on application at this office. During the year 1868–9 upwards of 11,000,000 of stamps were impressed on paper provided by the public.

Machinery applied to the stamping of newspapers.

The successful employment of machinery driven by steam power, in impressing the embossed postage stamps led to the consideration whether other stamps, when required in large numbers and alike in the amount of duty, might not be economically dealt with by similar means. The newspaper stamps, answering to these conditions, had, in former times, really been the subject of attempts of the kind, which however were unsuccessful, chiefly it is believed from the difficulty of so handling the large unwieldy newspaper sheets as to present them to, and withdraw them from, the machine, in a sufficiently rapid succession. The success of the embossing machines encouraged a renewed attempt to overcome these difficulties, and after the usual course of disappointments, failures, and delays had been gone through, success was at last attained.

It was also suggested by the Superintendent of the Stamping Department that it might be advantageous both to the office and to the parties to allow some of the principal newspaper proprietors to stamp their own newspapers whilst printing them, by means of a die supplied by the Department and attached to their machine together with a "tell tale" to register its movements. And after a long delay caused by certain legal difficulties, the plan was adopted, first for the "Times" newspaper, and subsequently for the "Illustrated News" and the "Stamford Mercury." Much difficulty was experienced with the machines of these two last newspapers, the movements to be recorded being the rapid reciprocations of their large inking and type tables which present practically a quick succession of violent blows. Further, the partial abolition of the newspaper stamp, which had taken place before these two machines were adapted to this purpose, made it necessary to provide the means whereby the parties could at their pleasure stop off the stamping and recording mechanism and print without them, without the power however of detaching either the die or the "tell tale" from their machine. These difficulties at first appeared insuperable, but in time they were overcome.

Stamping by newspaper proprietors.

So long as all newspapers were required to be stamped, the use of machinery produced a large economy, but when the newspapers not passing through the post office were relieved of the duty the economy was of course much reduced.

Perforation of adhesive stamps.

The plan of perforating the adhesive postage stamps was suggested by a gentleman unconnected with the Revenue who having but very little knowledge of machinery required much assistance as to the means of effecting the perforation with the necessary speed and economy. Great difficulty arose from the circumstance of the sheets of stamps, which are printed in a damp state, shrinking unequally in drying, which rendered it necessary that the mechanism employed should be capable of easy adaptation to the several different lengths found in the dried sheets. After repeated trials and disappointments, the eminent firm of D. Napier and Son constructed the machines which, with some subsequent improvements, have given great satisfaction, and are now doing the work.

1853. The penny receipt stamps, embossed and adhesive, having been adopted by Parliament whilst the perforating machines were being constructed, and the Chancellor of the Exchequer having decided that the adhesive receipt stamps should not be issued until perforated, the machine first completed was put to work upon these stamps. There are now five machines constantly at work, perforating about 15,000 sheets of stamps per day; which number however includes about 1,100 sheets of stamps for India, Ceylon, Mauritius, and other colonies.

1858. Bankers' cheques.

The embossed penny receipt stamps were of course impressed by the ordinary hand presses; but when—soon afterwards—the penny duty was imposed also upon bankers' cheques, not previously liable to stamp duty, the burden cast upon the Department was greater by many times than its ordinary resources were able to bear, more especially at the outset, when all the bankers in the kingdom poured in their stock of cheque forms to be stamped; one single day bringing in more than a million of these forms. To meet the occasion three relays of tellers and stampers were formed, so as to economize most of the twenty-four hours, machinery provided for other purposes was hastily adapted to the work, and one machine was devised, constructed, and set to work with such rapidity, that within fourteen days from its first conception in the mind of the Superintendent it was in full work day and night and producing 50,000 impressions within each 24 hours. In short, under this great pressure the gross produce of embossed uncoloured stamps (technically called "dry stamps") was raised, within three weeks, from 40,000 per day to 400,000.

Great pressure in the department.

1859. Of course this extraordinary rate of production became unnecessary so soon as the first flush had subsided, and matters had fallen into a more regular course. Still the permanent addition to the work of the Department was very considerable, raising the daily number of dry stamps impressed to at least threefold what it had been immediately before. Hence it became necessary to extend the use of machinery as fast as new machines could be constructed; incorporating of course every practicable improvement of which experience had suggested the necessity.

The policy of relying rather upon more numerous low duties than upon less numerous higher duties was gradually extended to various other matters; also the steps by which ad valorem duties increase with the money considerations involved, were made smaller and consequently more numerous; again, the plan of collecting, by means of stamps instead of money, various fees receivable in the Public Offices and Courts, has been much extended; stamps are also now used for securing the duty on cavendish tobacco, for the dog licences, and the telegraphic fees; these measures have of course tended much to increase the work of the Department. There are at times extreme fluctuations too in

Great fluctuation in the demand for stamps.

the demand for stamps, and occasionally special demands arise, e. g., last autumn 2,000,000 of stamps were required in haste by the Post Office for use in the telegraph stations, and were supplied at the rate of near 40,000 per day. Agricultural statistics require more than a million of stamps, commonly within a short period, dog licences require nearly a million and a half, &c., &c. It has been by the employment of rapid machinery and the adoption of numerous contrivances, mechanical and otherwise, for the improvement and simplification of the various processes in operation, and with the aid of a good and slightly increased staff of assistants, that the Department has been enabled to meet these emergencies, in addition to dealing with the large increase of the regular work, which now averages 230,000 stamps per day.

Employment of boys.

The attendance required by the machines furnished a light employment suitable for boys, whose numbers, of course, increased as the use of machinery was extended. About 84 boys are now constantly employed, mostly at the machines, but in some cases in the performance of duties which had previously been intrusted to men alone. Amongst these boys individuals have appeared from time to time combining, in an unusual degree, zeal and expertness in the work, with habits of industry, order, and punctuality, and general trustworthiness, and with whose characters, their official superiors, under whose eyes they had been growing up, must needs be much more intimately acquainted than they could be with those of any persons outside, however strongly recommended. Hence, under the authority of the Treasury a class of junior stampers was formed, consisting of select youths of not less than four years standing in the machine department. These youths, the select of a large number, and trained in the department, have, as a class, been found much superior in usefulness to the men formerly admitted under the old patronage system, and as they commence at little more than half the salary that was given to the former new comers the arrangement is as much superior in economy as it is in efficiency. With advancing age and increasing usefulness the salaries of these young men advance until they reach the level of those of the lowest senior class of stampers, into which class they then pass.

Formation of a junior class of stampers.

The plan of employing boys in the lighter duties has lately been introduced into the General Post Office, in consequence of the favourable impression made upon some of the members of the late Government on occasion of a visit to this Department.

Economy of space in the buildings.

One economical result of the employment of rapid machinery, added to the increased efficiency of the staff, remains to be noticed. The space occupied by the Department, a portion of the new wing erected at Somerset House twelve years ago, would, but for the aid of these improved means, have been long since found quite inadequate. But in the manner the work is now carried on, although it continues steadily to increase, the necessity for incurring a heavy expense in the enlargment of the premises may probably be deferred for years.

Illustration of the savings to be made by improvements in the processes.

It may be mentioned in illustration of the saving that can be effected even in the minor processes carried on: 1st. that the expense of affixing the paper escutcheons upon parchment, rendered needful by the insufficiency of the parchment to permanently retain the impression of the stamp, has been diminished by the use of some simple mechanism and the simplification of the previous arrangement to the extent of about 1,000*l.* a year; and 2ndly. that as respects the striking of the duty of sixpence each upon common agreements, which come in large numbers, by the use of a press so constructed as to unerringly record the number of impressions taken, the necessity for filling up, entering in the books, and passing through the several departments of near 140 warrants per day is prevented, to the saving of time, trouble, and warrant forms.

Removing causes of complaint.

It has ever been the desire of the Board to remove as far as practicable all causes for complaint on the part of applicants for stamps, whether concerning delay either in forwarding the warrants, or in impressing the stamps, or in delivering out the goods after stamping, or complaint of the over-crowding of the waiting rooms, consequent upon the length of time occupied by these several processes. Here again the aid of suitable mechanism has given relief. By the recording press common agreements are at once stamped and delivered to the parties, enabling them to vacate the place immediately. The numerous warrants for stamps, so soon as they have passed the desks of the accountants' and receivers' clerks, are conveyed by mechanism at once to the Stamping Department, by which means their order of priority is preserved, the disturbance of which, under previous arrangements, was often complained of. The rapid accumulation in the telling and stamping rooms of articles requiring to be stamped, which, especially in times of great pressure, makes it most difficult to keep them in the order in which they were received, has also necessitated a recourse to mechanical contrivance.

From the comparative infrequency of complaint, it may be assumed that the means taken to abridge the time occupied in getting things through the office have been fairly successful.

Adhesive Stamps.

First used for Inland Revenue Duties in 1853.

Down to the year 1853 the use of an adhesive stamp was confined to postal purposes. In that year a fixed duty of a penny was imposed on receipts and also on drafts, in lieu of ad valorem duties, and authority was given to use an adhesive stamp to denote the penny duty. This privilege, which has undoubtedly been of great value to the public, has been extended to a variety of other Inland Revenue duties, and the use of such a stamp has been applied to fees payable on proceedings in Courts of Law. The plan of having stamps to denote these fees is very successful, but without the aid of an adhesive stamp it would have been quite impossible to overcome the difficulties surrounding it.

It is not however to be supposed that we should regard with favour an extended use of the adhesive stamp for duties.

Their use for deeds, &c. to be deprecated.

For fees its use is a matter of necessity, and as the documents charged with fees pass through the hands of an Officer of the Court, there is a security for the proper use of the stamp; but for duties, we are strongly of opinion that it would not be prudent to sanction its application to documents of a different description from those for which an adhesive stamp may be now used.

For deeds and instruments of a permanent character such a stamp is obviously unsuited. Not only would the Revenue be exposed to the risk of the omission of the stamp being supplied only in case of necessity, but the public would be in great danger from the facility with which such stamps may be removed either purposely or accidentally.

Cost of adhesive Stamps and of impressed Stamps.

The adhesive stamp is a most costly production. A plate must be engraved for each rate of duty, and the expense of a first or original plate is not less than 120*l.*, and after this, there is the current expense of printing, gumming, and perforating the sheets of stamps, which is done partly by contract, and partly in this office. On the other hand, a die for impressing a stamp on paper or parchment costs less than 10*l.*

It is a very general complaint that employers are subject to robbery of adhesive stamps by their servants.

This applies no doubt more particularly to postage stamps, there being facility for getting rid of such stamps at post offices; but the feeling of insecurity in this respect extends to the Inland Revenue Stamp, and although we were unwilling at first to permit any defacement of the design for fear of interfering with the means of authenticating the stamp, we were compelled to meet the complaints of the public by allowing persons to print their names upon stamps which they have purchased. We only stipulate that the printing shall be on the upper edge of the stamp, and so as not to deface any portion of the effigy of the Queen.

Name of firms, &c. may be printed on Stamps under certain rules.

List of Documents on which adhesive Stamps may be used.

Adhesive stamps may be used to denote duties payable on the following documents—

Receipt.	Dock Warrant.
Draft.	Agreement under hand only.
Bill of Exchange. } drawn abroad.	Lease, in certain case.
Promissory Note. } drawn abroad.	Policy of Insurance do.
Delivery Order.	Charter-party.
Contract Note.	Certified copy of register of births, &c.
Proxies.	Cost book mines.
Voting Papers.	

Dies sent to Scotland for draft and receipt stamps, and certain deed Stamps, about to be impressed there.

It was found necessary to provide the means of impressing the penny receipt and draft stamps at Edinburgh; and this departure from our system of centralizing in London all the stamping for Great Britain was followed by a demand, which we could not reasonably refuse, for the use of other dies of a higher denomination in the Scottish capital. The immediate cause of this was the introduction of the Titles to Land Act, 21 & 22 Vict. c. 76., by which it is provided that a writ of confirmation shall be endorsed on the disposition, sazine, or other instrument to which it belongs. The risk of sending valuable documents to London for the mere purpose of having a 5*s.* stamp impressed was too grave a matter to be disposed of by mere considerations of the

inconvenience, expense, and responsibility, which would be entailed upon our establishment in Edinburgh by transferring a few additional dies to that city; and we therefore ordered some to be prepared for that purpose. At present there are about 60 dies at Edinburgh.

Change in our practice as to stamping executed instruments.

In the year 1867 we made an important change in the mode of dealing with executed instruments brought to this office to be stamped. A practice had grown up so entirely opposed to the principle on which the stamp duties are collected, so troublesome and dilatory for the public, and throwing such an undue burden of responsibility upon this department, that from every point of view it had long been condemned in our estimation, and has now been abolished. We allude to the practice of passing all executed instruments through the Solicitor's department in order to have the duty assessed by his clerks. No one who is aware of the enormous number of deeds which are sent in for stamping every day, and who is acquainted with the careful scrutiny which many of them require in order to ascertain the stamp duty to which they are liable, can suppose that in the hurried examination of them which alone was possible there could be any security for the revenue or for the public. And thus the sanction of an officer of the revenue was frequently given to insufficient stamps, and if the error was subsequently discovered it was impossible for us to divest ourselves of the responsibility for its occurrence. Yet in truth the error was almost always directly chargeable to the person bringing the deed to be stamped, whose statement of its nature and effect was necessarily accepted by our officers in order to avoid the great delay which would be occasioned by that careful perusal and consideration of all its provisions requisite for arriving at a correct conclusion. In any case of doubt or difficulty an adjudication of the stamp duty payable may be obtained by application to our Solicitor, under certain regulations, and there can be no pretence for making us assess the duty in the case of an ordinary executed instrument, where it is only necessary to ascertain its purport in order to affix the proper stamp. No one can better know what the provisions of a deed are than the attorney who prepares it, and no one is likely to know less about it than a clerk in our office who has a bundle of parchments thrust into his hands with an intimation that if he does not assess them for duty at a glance the delay will be fatal to the transaction, and who is conscious that there is a crowd of persons waiting for the same purpose all equally anxious and exacting.

Attempt to establish a sale room for stamped parchment.

We have made an endeavour, but hitherto without much success, to accommodate the public and at the same time to relieve our stamping room from a pressure which is sometimes very inconvenient, by establishing a department for the sale of stamped parchment and paper at this office. It was hoped that law stationers might draw their supplies from our sale room instead of flooding our office with large quantities of their own goods to be stamped at uncertain times, and frequently when other work might be urgently requiring the whole strength of the department. But we have failed to obtain any purchasers for our stock, and it is probable that without much greater alterations in our system we shall not attain the desired result.

PROBATE, LEGACY, AND SUCCESSION DUTIES.

History of the Duties.

The following history of the Probate and Legacy duties drawn up in 1857 by the late Controller, Mr. Trevor, appeared in the Appendix to our first Report.

The revenue arising from the stamp duties upon grants of Probate of will and of Administration in England and Ireland, and Inventories in Scotland, and upon Legacies and other Successions to property upon death, commenced with duties of small amount, which have been from time to time considerably increased, and the area of taxation also considerably extended, and the produce in the year ending the 31st December 1856 was 3,097,750*l.* 17*s.* 6*d.*

In most of the European States, either for national or municipal income, the succession to property upon death has been taxed, and the origin of such tax has been ascribed to the "vicesima hereditatum et legatorum" established by the Emperor Augustus.

The casualties incident to feudal tenure were practically taxes on successions to property upon death, and the sovereigns of England derived income from this source, which was collected by means of inquest of office called an "inquisitio post mortem." The Court of Wards and Liveries was established by Statute 32 Henry 8. c. 46. to superintend and regulate these inquiries, and to enable the Sovereign to obtain his rights. The proceedings of this court, as is well known, formed one of the vexed questions between King Charles the First and his Parliaments, and the Court practically ceased to exist when warfare commenced, although it was not legally abolished until the Act of 12 Car. 2. c. 24. was passed. It is stated in the recital of this Act that "it hath been found by "former experience that the Court of Wards, &c., and the consequents upon the same, have been "much more burdensome, grievous, and prejudicial to the kingdom than they have been beneficial "to the King; and whereas since the intermission of the said Court, which hath been from the four-"and-twentieth day of February which was in the year of our Lord one thousand six hundred forty "and five, many persons have by will and otherwise made disposal of their lands held by knights' "service, whereupon divers questions might possibly arise, unless some seasonable remedy be taken "to prevent the same." And by this Act, to use the words of Mr. Hallam, "one ancient fountain "that had poured its stream into the royal treasury was closed up for ever," and in lieu certain rates of excise were granted to his Majesty, for a full and ample recompense and satisfaction as well for the "profits of the said Court of Wards and for all arrears any way due for the same."

1694. Stamp duty on probates.

There was no revenue from succession to property upon death from the year 1645 until 1694, when the stamp duty upon grants of Probate and Administration, being one of the first stamp duties copied from Holland, was imposed in June 1694 by the Act of 5 & 6 William and Mary, c. 21. This Probate duty was of small amount, five shillings for each Probate or Administration for property above 20*l.* in value, increased four years afterwards (9 & 10 Wm. 3. c. 25.) to ten shillings, although by the same Act many documents, apparently not so capable of bearing a tax, were charged with the more considerable duty of 2*l.* and 4*l.*, eight times more onerously than that which formed the title of the inheritor of large sums of money.

1779. Increased rates of duty

This low rate of taxation continued for upwards of 85 years, until August 1779, when the 19 G. 3. c. 66. was passed, which first imposed an ascending scale, but not extending beyond property of the value of 300*l.*, increased in 1783 (23 G. 3. c. 58.) to 1,000*l.*, and in 1789 (29 G. 3. c. 51.)

1801.

to 5,000*l.*, and in 1797 (37 G. 3. c. 90.) to 10,000*l.* It was not, however, until 1801 (41 G. 3. c. 86.) that any very considerable addition was made, when the rates were increased, and the scale ascended

1804.

to 100,000*l.* of value, quickly followed in 1804 (44 G. 3. c. 98.) by increased rates extending to

1815. Rates now payable imposed.

500,000*l.*, and in 1815 to the higher rates now payable (55 G. 3. c. 184.), which do not extend beyond the value of one million sterling.* Previously to 1815 the rates of duty for Probates and Administrations (testacies and intestacies) were the same; but the latter were then increased in the ratio of 3 to 2.

Distinction in duty on testacies and intestacies.

Ireland.

The Probate duty and other stamp duties were first imposed in Ireland in 1774 (13 & 14 G. 3. c. 56. of the Irish parliament) at five shillings for each grant of Probate or Administration exceeding thirty pounds in value, which was subsequently increased by different Acts until 1816 (56 G. 3. c. 56.), but at a lower rate than the corresponding duty in England, and in 1842 (5 & 6 Vict. c. 82.) the English rates were imposed in Ireland, first temporarily, and in 1853 permanently, by the 20th section of the 16 & 17 Vict. c. 59.

Scotland.

No tax of the description of Probate duty was imposed in Scotland until 1804 (44 G. 3. c. 98.), when the same rate of duty was imposed in England and in Scotland by the terms of the law, but practically not equally paid in both countries.

Commissary Courts.

When the reformed religion was established in Scotland the appointment of Commissaries, in whose Courts wills were proved, was taken from the Bishops and given to the Crown; but the Royal Commissaries did not acquire or did not exercise the authority of compelling every Executor to obtain a title, called in Scotland confirmation, before acting as Executor, which doubtless was previously done by the Bishops' Commissaries.

1808. Inventories.

The rule of law in Scotland arose, that "possession excluded the necessity of confirmation;" and if possession could not be so obtained the practice permitted confirmation for the portion only of the property which the Executor could not otherwise obtain. This rule and practice prevented the receipt of revenue, and the law was amended in 1808 (48 G. 3. c. 149. sec. 38.), by compelling the exhibition of an Inventory of *all* the moveable estate in Scotland in the Commissary Court, and imposing the stamp duty upon such Inventory. This Act considerably improved the collection of Inventory duty in Scotland; but the habits and practice there still enable persons to obtain possession

* This has been altered, see pages 98 and 99.

of property belonging to a deceased without first recording an Inventory or making a title by confirmation, which is not the case in England or Ireland, where it seldom happens that a grant of Probate or Administration is not obtained previously to any dealings with the property; and consequently the payment of probate duty is more prompt and general than that of inventory duty.

1780. Legacy duty imposed in the shape of a duty on receipts.

The Legacy duty, another succession tax, was first imposed in Great Britain in June 1780 (20 G. 3. c. 28.), when stamps were required on receipts for Legacies, which were increased in August 1783 (23 G. 3. c. 58.) and in August 1789 (29 G. 3. c. 51). The charge of a duty upon the receipt was discovered to be a mistake, in consequence of a case where it was judicially held that no receipt having been given no duty was payable. One of the Judges, Mr. Justice Heath, observed, that "the great error in the Legacy Duty Act was that Legacies themselves were not chargeable, but only "the receipts for them." It was necessary to secure the revenue that the law should be amended, and the Act 36 G. 3. c. 52. was passed in 1796, by which the duty was imposed upon the Legacy. The provisions of this Act contain nearly all the regulations now in force for the collection of the Legacy duty. The rates imposed by this Act were, for—

1796. Duty transferred to the Legacy.

Rates.

Brothers and sisters, and their descendants - -	Two per cent.
Brothers and sisters of father or mother, and their descendants - - - - -	Three per cent.
Brothers and sisters of grandfather or grandmother, and their descendants - - - -	Four per cent.
And all other persons - - - -	Six per cent.

and no duty was charged for husbands, wives, children, and grandchildren, or ancestors.

Duty on real property proposed by Mr. Pitt.

This Act is confined to Legacies of personal estate under wills of persons dying after April 1796; and it is well known that Mr. Pitt at the same time proposed a Bill for similar duties on Legacies charged upon and devises of real estate, which was strongly opposed in the House of Commons, and withdrawn upon one of its last stages being carried only by the casting vote of the Speaker.

1804. Rates increased.

In 1804 the rates fixed by the Act of 1796 were increased from two to two-and-a-half per cent. and from six to eight per cent., and a provision was inserted in this Act (section 23.) declaring that the rates should be charged on Legacies subsequently paid or satisfied, without reference to the date of the testator's death (which by the previous Act was limited to deaths after April 1796), thus charging the tax at the time of the receipt of the benefit, without reference to the time of the origin of the recipient's title.

1805. Duty extended to children.

In 1805 the Legacy duty was extended (45 G. 3. c. 28.) to children and their issue at the rate of one per cent., and the rate for strangers in blood was raised from eight to ten per cent., and all the rates of Legacy duty were imposed upon Legacies the payment of which was charged upon real estate or which were paid from moneys to arise from the sale of real estate directed by the will to be sold. By this Act the Exchequer obtained the greater portion in amount of revenue which Mr. Pitt failed to obtain in 1796, as his proposal would not have touched estates in settlement.

1815. Rates increased.

In 1815 the rates of Legacy duty were further increased (55 G. 3. c. 184.) by charging fathers, mothers, and lineal ancestors, and the two-and-a-half was raised to three per cent., the four to five per cent., and the five to six per cent., and no change has since been made in the rates of duties.

Ireland. Legacy duty. 1785.

The Legacy duty commenced in Ireland in 1785 (25 G. 3. c. 18. of the Irish parliament), and continued and increased by several subsequent Acts. The rules and regulations for its collection are contained chiefly in the 54 G. 3. c. 92. The rates (56 G. 3. c. 56.) were, in common with all other stamp duties, lower than in Great Britain; but since 1842 the same rates (5 & 6 Vict. c. 82. and 16 & 17 Vict. c. 59. s. 20.) are payable throughout the United Kingdom.

Method of levying these duties.

The Probate, Legacy, and Succession duties are classed under the general head of stamp duties, but it is the Probate and Administration duty alone which is really collected by means of stamps.

The stamp is impressed upon the document issued by the Court of Probate and its dependencies, giving authority to the Executors or Administrators of a deceased person to deal with personal estate: and the value of the stamp varies according to the amount of the estate.

Scotland.

In Scotland, owing to the non-existence of the Ecclesiastical Courts, by which Probates used to be granted, the machinery is different.

Inventories.

There the stamp is impressed on an Inventory of the personal estate of the deceased, and the legal authority of the Executors or Administrators is derived from a confirmation (as it is called) granted to them by the Commissary Court, upon production of the Inventory, duly stamped. There is, however, a further and more material difference between the two systems.

In England it is only necessary for an Executor to swear that his testator's estate is, on the whole, of a certain value. In Scotland he is required to make a detailed statement, also upon oath, of all the items of which the estate consists, and this is likewise the law in Ireland.

For the sake of simplicity we shall speak only of the English system, noticing the Scotch Inventories whenever it is necessary to advert to the difference of practice in that country.

Probate.

The payment of the Probate duty (we may include in that term the Administration duty) is necessarily the first step taken by an Executor, as without it, he cannot deal with the property of his testator, and our main security for the collection of the duty, as in the case of all stamp duties, consists in the invalidity which attaches to acts done without the authority of a duly stamped instrument.

In this sense the Probate duty is popularly said to "collect itself," and the first knowledge which we have at this Office that the duty is due is derived from the announcement that it has been paid. A copy of every will proved in the Court of Probate and of all Letters of Administration granted by that Court are sent to the Legacy Office; and as it is to be assumed that the Officers of the Court do not issue probates unstamped, or insufficiently stamped, no action on the part of this Department is necessary with regard to the duty. But these copies of wills and administrations are the foundation of all our proceedings in the collection of the Legacy duty, and it is for this purpose that they are furnished to us.

Copies of wills furnished to this office.

As soon as a copy of a will comes into this office, an abstract is made, in a tabular form, of every legacy and of the disposition of the residue, and of every devise of real estate. A notice is then issued to the Executors, or in the case of administration, to the Administrators, that they will be required to render accounts to this office and pay the duties within the periods defined by law.

Notice to executors;

A notice respecting Succession duty is also sent to all persons who appear to be successors or Trustees accountable for Succession duty, as well as to the Executors.

and to trustees, &c. for succession duty:

It is to be observed that the law makes it incumbent upon Executors, Successors, &c., to deliver accounts and pay the duties without any application from this office, and therefore that the omission of such application does not afford a valid excuse for non-payment of the duties as they become due.

When 12 months have elapsed from the date of the Probate without a settlement of accounts by the Executors, a letter is issued to them requesting immediate attention to the Crown's claim.

2nd notice in 12 months:

If, as frequently occurs, no notice is taken of this, a second letter is sent six months later, and if no satisfactory reason is given for delay, at the end of about two years from the date of Probate a list of unsettled cases is made out in the Legacy Office, and sent to the Solicitor for recovery of the duties by legal proceedings.

3rd notice: proceedings.

Reversionary and contingent legacies require of course a different treatment.

It has hitherto been the practice to leave them unnoticed for 15 years from the date of Probate, and after that interval to examine the abstracts of the wills and make out a list of all reversionary and contingent gifts on which the duties remain unpaid.*

Reversionary and contingent legacies.

Letters are then sent to the Executors inquiring whether the events have happened upon which the gifts by the will fall into possession, and six months later another letter is sent to all those who have not answered the first.

Letters of inquiry.

If these inquiries are not noticed, the local Officers of the Board are desired to obtain information as to the existence or place of residence of the accountable parties, who are thus frequently discovered, after long search, and made to satisfy the Crown's claim in those instances in which the reversions have fallen in.

Proceedings.

At the end of five years after the first review of abstracts of wills, the books are again examined for the purpose of dealing with the cases in which it was ascertained, on the

Review of the books for outstanding reversions.

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* With respect to reversionary and contingent legacies, an alteration of a twofold nature was contemplated by the Board in their report of January 1866. It was proposed, firstly, to accelerate the collection by the issue of notices to Executors and other accountable persons at the end of ten years from the date of Probate instead of fifteen as formerly, and secondly that a review of all the reversionary claims should be made at the end of five years after this first enquiry, and so on continuously every five years until the whole of the cases were exhausted.

The latter alteration was commenced and has been steadily persevered in and has been attended by satisfactory results; but the amount of labour required for this business has been fully sufficient to occupy the whole of the time of the additional clerks allocated to this work. The acceleration, therefore, of the time of commencement has not yet been attempted, and it would require additional force to adopt it.

But another very important work has been going on. Apart from the review of the books at periods of five years which has been adopted, a number of experienced clerks have been employed in reviewing the old books commencing with 1812 for the purpose of clearing the registers.

We may give as an example of this work the year 1814, which has been worked through. There were in the books of this year 242 open accounts, of these some have been cleared by payment of duty, others have been discharged as altogether irrecoverable; and the result is that there remain 21 cases and no more, which being still reversionary will require future operations. In all the other cases the executors or their representatives will be set free from the often repeated but fruitless applications with which they were being periodically disturbed under the old system, and it is hoped that all reasonable ground of complaint will be removed.

previous enquiry, that the reversions were still outstanding; and a third review takes place at the end of another five years, and so on, from time to, time until the cases are all worked out.

It is not however to be understood that these periodical revisions are the only measures which are taken to collect the duties. The circumstances of the several estates vary considerably, and as those circumstances come to be understood the cases are dealt with separately, and specially kept under view, so that in some cases more interval than ordinary is allowed to elapse, whilst in others, on the contrary, a closer collection both by letter and, when necessary, by legal proceedings is resorted to. Thus some approach is made to following the cases individually although the estates to be dealt with are too numerous to admit of the universal application of that method.

Succession duty imposed in 1853.

In 1853 Mr. Gladstone introduced the Succession Duty Act, extending the Legacy duty from personal property passing by death under a will or intestacy to all property passing by death, both real and personal. The vast amount of property which is the subject of settlements taking effect on the death of the settler and of the successive liferenters created by him, was thus for the first time brought into charge.

Similar attempt in 1796.

A Bill, incidentally alluded to in Mr. Trevor's Report, had been brought in by Mr. Pitt in 1796 (at the same time as the first Legacy Duty Act) for granting "a duty on succession to real estate in certain cases;" but it encountered a strong opposition in the House of Commons, until the Government, on passing it through one of its stages only by the casting vote of the Speaker, withdrew it.

Subsequent attempts were made to extend the tax to real estate (vide Hansard, vol. 62, pp. 96, 116), but none were successful until the introduction of the above-mentioned Act of 1853 by Mr. Gladstone, the scope of which was much more extensive than that of the scheme contemplated by Mr. Pitt.

Litigation.

The questions which have arisen under the Succession Duty Act, many of them involving most difficult points of law, have been very numerous; but it could not be expected that an Act affecting all the various modes in which property may be disposed of, or may devolve by operation of law, could be so framed as not to admit of objections; and, on the whole, it appears to us to have been less open to successful attack than might have been anticipated.

Difficulty in in accounting for the small produce of the duty:

large estimates of competent persons.

Something it will be expected that we should say about the comparatively small produce of the Succession Duty, but we cannot throw much light on the subject. In the debates in the House Commons in 1853 all the speakers most competent to form a sound opinion unhesitatingly pledged themselves that the addition to the Revenue would be enormous. Mr. Mullings confidently asserted that it would produce upwards of three millions. Mr. Cairns (the present Lord Cairns) said that "the property passing by will was by no means so great in amount as that settled by deed of settlement." He estimated the produce of the new duties at four millions per annum, and declared that this was the opinion of all competent persons among those he had consulted. Lord Berners in the House of Lords said he had satisfied himself that the tax would produce more than four millions.

Estimate by this Department.

Those Officers of this Department whose knowledge of the subject best qualified them to advise in such a matter made themselves responsible for the estimate of two millions, which was denounced as grossly inadequate by those who opposed the bill.

Probable causes of error.

When all were so wide of the mark, we cannot think that much apology is due for the error in the calculations made in this office, which, after all, was less than that in any other estimate. It appears certain that, in common with everyone else, those who made them greatly overrated the amount of settled money, and that, as to real property, they did not make sufficient allowance for the charges and incumbrances with which it is burthened, and which are deductions from the taxable value of a succession. These we think are the main causes of error, and it is to be noted that the representatives of those branches of the legal profession, which have the best means of forming an opinion on these two points, Mr. Mullings, on behalf of the Solicitors, and Lord Cairns, on behalf of the Equity Barristers, were both entirely in the dark.

It is possible, too, that the fact of successions to land being more generally direct, and therefore subject to a lower rate of duty than the average of legacies, was not sufficiently taken into account.

Deficiency not attributable to fraud.

We have no reason to think that any appreciable amount of duty is fraudulently suppressed.

1857. Affinity clause (11) extended by Treasury authority.

In the year 1859 we received your Lordships authority for extending the benefit conferred by the 11th section of the Act 16 & 17 Vict. c. 51.

The general object of that section is thus stated by Mr. Thring in the introduction to his edition of the Act: "Another provision may be mentioned, having for its object the alteration of the Legacy Duty Acts in favour of the taxpayer. Under those Acts, when a legacy was given to a son-in-law or a daughter-in-law, a stranger in blood to the testator, a duty of 10*l.* per cent. was payable; but by the Succession Duty Act, it is provided that this inconsistency shall cease, and that either husband or wife shall be entitled, in calculating the amount of duty, to take advantage of the nearer relationship of the other to the person from whom the benefit is derived." The clause, however, by which this is effected limits the benefit, in the case of legatees, to those *who take under the will of a person dying after the passing of the Act;* and it soon became apparent to us that this limitation could not be maintained. No doubt it is open to the Legislature, and it has not been unusual, to adopt very arbitrary rules in the imposition of taxes. But if once a principle is adopted, it becomes a very difficult matter to introduce an arbitrary rule into its application, as has been attempted in the 11th clause, which in effect recognizes the injustice of the former state of the law, but declares that of two persons coming to pay duty on the same day, one shall be relieved from that injustice, while the other must submit to it.

Your Lordships agreeing with us that this could not be maintained, were pleased to authorize us to consider the 11th section applicable to the cases of all legacies thereafter chargeable with duty, without reference to the date of the original testator's death.

20 & 21 Vict. c. 79., 1857. Separate probates for England and Ireland abolished.

It was in the session of the same year that the "Probate and Letters of Administration (Ireland) Act," was passed, by the 94th and 95th sections of which the necessity for taking out separate Probates for England and Ireland is abolished; and a Probate or Administration granted in England may be rendered valid for property in Ireland under the following regulations:—

> The Executor or Administrator must make affidavit of the value of the property over which he seeks to extend the operation of the grant, and must obtain such a stamp thereon as is required for property of the total value. A certificate is then sent by the Officers of this Department to the Registrar of the Court of Probate, stating that the proper Stamp Duty for the aggregate amount of the property within the jurisdiction of the Probate Courts in both countries has been paid; and thereupon the seal of the Court is affixed, and the instrument is as valid as if it had originally been granted by that Court.

1858. The same rule extended to the United Kingdom. 21 & 22 Vict. c. 56.

In the succeeding year the same principle received a further extension by the operation of the Confirmation of Executors Act, under which the representatives of a person who dies domiciled in one part of the United Kingdom, having personal property in another part, can include in one document (either Probate, Administration, or Confirmation) the whole of the effects of the deceased, the stamp duty being of course payable upon the aggregate amount.

It will be observed that this Act is permissive merely, and that it is still competent to pay duty separately on the effects in the three countries.

1859. Probate duty extended to estates above 1,000,000*l.*

The Act 22 & 23 Vict. c. 36 introduced a graduated scale of Probate Duty in cases where the value of the personal estate exceeds 1,000,000*l.* The number of instances in which grants have been made for property exceeding that sum, since the year 1815, when the scale of duties now in force was introduced, is not considerable, and, though the amount of duty lost by reason of the scale not extending beyond 1,000,000*l.*, has not been large enough to have materially affected the revenue; yet, apart from the reasonableness and justice of making these large estates, though few in number, pay the proportionate ad valorem duty, the rapid increase in the values of personal estates occasioned by the expansion of trade and enterprise, rendered it proper that this extension of the scale of charges should be made.

(1858-9.) Differences in the law of Scotland and England as to subjects of probate.

We stated in our Third Report (1858–9) that some difficulties had occurred in applying the provisions of the Confirmation of Executors Act, on account of the difference between the laws and regulations in force in England and Scotland with regard to matters testamentary, it having been the practice in Scotland, ever since the imposition of the duty on Inventories, to value the property of the deceased as it is at the date of death, while in England the value is taken at the time of granting the Probate or Administration.

1860. 23 & 24 Vict. c. 80.

This discrepancy was put an end to by the Act 23 & 24 Vict. cap. 80. sect. 5. which provides that the Inventory shall be stamped with duty according to the value of the

property contained therein at the time it shall be sworn to, including the proceeds accrued thereon down to that time.

1860. 23 Vict. c. 5. 23 Vict. c. 15 Probate, &c. duties. Indian Government securities. General power of appointment. Heritable bonds.

The following subjects were this year made liable to Probate and Inventory Duties:

Securities, and promissory notes of the Indian Government, the interest of which is payable in England.

Personal property passing by will under a *general* power of appointment.

Money secured on heritable property in Scotland or by Scotch bonds in favour of heirs and assignees, excluding Executors.

Our Controller General in Scotland had repeatedly directed our attention to the exemption from Inventory Duty which existed in favour of these bonds, such bonds being by the law of Scotland real and not personal property.

They were at his suggestion included in the term "personal property" for the purposes of Succession Duty by the 1st section of that Act, and it was therefore only right that similar provision should be made for the purposes of Probate and Inventory Duty.

1861. Probate, &c. duties. Gifts under the name of debts made liable.

Under the 3d section of the 24 & 25 Vict. c. 92. no return of Probate, Administration, or Inventory Duty is to be made in respect of any voluntary debt due from any person dying after the 28th June 1861, and expressed to be payable on the death of such person, or under any instrument not bonâ fide delivered to the donee three months before the death of the deceased.

The object of this enactment was to put a stop to a means of procuring repayment of duty which is sufficiently indicated by the provision itself.

1862. Bond debts made liable: reasons for this.

By the Act 25 Vict. cap. 22. sect. 39. all bond debts due from persons in the United Kingdom to any deceased person were declared to be assets liable to Probate and Inventory, without regard to the place where the obligation shall be at the time of the death of the deceased.

The object of this enactment was to remove an anomaly arising from a peculiarity in the law.

In the case of a bond debt due from a person residing in England or Ireland to a person dying in Scotland or elsewhere, and having the bond with him, no Probate Duty was heretofore payable because the security was, at the time of the death, out of England and Ireland, and, according to the Scotch law, although the bond might be in Scotland, no Inventory Duty (which corresponds in Scotland to Probate Duty) could be demanded because the debtor was out of Scotland.

1864. 27 & 28 Vict. c. 56. Probate Duty.

Two alterations with regard to Probate Duty were made in the session of this year, the one being the exemption of all estates under the value of 100*l.* instead of 20*l.* the former limit; and the other the imposition of the duty on ships at sea by express enactment. There is little doubt that they were always within the scope of the duty.

1865. 28 & 29 Vict. c. 104.

This Act contains provisions for summary proceedings in the Court of Exchequer for recovery of Probate, Legacy, and Succession Duties.

1868. 31 & 32 Vict. c. 124. Mortgage debts on leaseholds, a deduction in estimating Probate Duty.

Mortgage debts on leaseholds are, by virtue of the 7th section of this Act, allowed to be deducted from the value of an estate before the calculation for Probate or Administration is made.

This was in consequence of the following passage in our Report of January 1866:

> "There is one class of debts in favour of which we think an exception to the general rule may be made without danger to the Revenue. It frequently happens that leasehold property is subject to mortgage under circumstances which render it impossible for the person on whom the possession devolves upon a death to pay off the debt, and as the law does not admit of any allowance in respect of a debt unless it be actually paid in three years from the date of Probate, the consequence is that in such cases no relief can be obtained, and that the duty is charged on a larger amount of property than that which really constitutes the estate of the deceased."
>
> "It has been suggested, as your Lordships have been informed by previous reports from us, that the law may be so construed as to permit an Executor to include in his account for Probate Duty only the equity of redemption of such mortgaged property; but the question having been referred to the Law Officers of the Crown, we have been advised by them that there is no valid foundation for such an opinion. It is, however, a case in which we consider the taxpayer justly entitled to relief, and we recommend that the law should be altered so as to admit of leaseholds under mortgage being valued for Probate Duty at their actual value to the estate of the deceased at the time."

Interest on arrears of duty.

By the 9th section of the same Act we are empowered to recover interest on arrears of Legacy and Succession Duty. This does not really involve any change in the previous practice, and was merely a declaratory enactment, as the terms of the preamble to the section show. The payments on account of interest had sometimes been regarded as a mitigation of the penalties incurred by the delay in payment; and it is now provided that the acceptance or recovery of the arrears with interest is a waiver of all the penalties which may have been incurred.

Law as regards domicil.

Suggested amendments.

We have, on more than one occasion, drawn your Lordships attention to the inconvenient state of the law in regard to domicile, as affecting Legacy and Succession Duties. Recent decisions have in no way removed the uncertainty attaching to this question; and in our opinion it is much to be desired that legacy duty should be made chargeable upon the net personal estate of every British subject, which may be locally situate in the United Kingdom at the time of his death, wherever he may have died domiciled, and also that Succession Duty should be made chargeable upon every succession to personal estate so locally situate to which any British subject may become entitled in possession, wherever he may be domiciled at the time, or whatever may have been the domicile of the predecessor, or the place where the settlement was executed.

Statutory provision to the above effect does not appear to be open to any insuperable objection, and it would, while serving the interests of the Revenue, remove much of vagueness and uncertainty in the working of the existing law.

Fluctuation in receipts in these duties.

Your Lordships will observe that the annual receipts on account of these duties are subject to considerable fluctuations; and indeed we have frequently stated that no just conception of their progress can be formed from a comparison limited to two years.

Extraordinary payments from large estates.

One cause of these fluctuations is to be found in the magnitude of the payments which in some years are made in respect of a single estate. Thus in the year 1865-6 a payment of upwards of 150,000*l.* on account of Legacy and Succession Duty was made under one will, and the same estate contributed 42,000*l.* to the Probate Duty. Such an extraordinary payment as the one in question of course shows an apparent falling off in the receipts for the succeeding year.

Variation in value of investments.

A far more important cause of variation, however, is to be found in the depreciation in the value of investments for capital brought about by periods of commercial depression. The duties being calculated on the current value of the securities forming the estate of the deceased person, any depreciation of such value occasions a corresponding diminution of Revenue. These duties too, like all others, are affected by any general prevalence of pecuniary distress, and the consequent inability of the taxpayer promptly to meet the demands made upon him. Thus a commercial panic, such as that which occurred in 1866, exercises a two-fold effect on the receipts derived from these sources.

Duty withheld in times of commercial distress.

LAND AND ASSESSED TAXES AND INCOME TAX.

Survey and Inspection.

The duty of superintending the assessment and collection of taxes is intrusted to three classes of officers, viz., Inspectors, Surveyors, and Assistant Surveyors, of whom there are, in addition to the Chief Inspector and Assistant Chief Inspector,—

	Inspectors.	Surveyors.	Assistant Surveyors.
In England - -	13	236	60*
Scotland - -	5	37	10
Ireland - -	3	21	3
	21	294	73

Assistant Surveyors.

Candidates for Assistant Surveyorships are nominated by the Lords of the Treasury, and they obtain their appointments by competitive examination, the subjects being, writing from dictation, arithmetic, English composition, geography, and history of the British Empire. The limits of age are 19 and 25.

After a service of twelve months, an Assistant Surveyor is entitled to apply for his commission as a Surveyor. His application is sent through the Surveyor in whose district he is serving, who reports on his conduct and ability. If this report be favourable to him, the Assistant Surveyor then undergoes an examination in the law and practice affecting the tax revenue. The examination is conducted by the Chief Inspector, but the candidate's papers are submitted for the consideration of the Board, who, if satisfied of his fitness, recommend the Lords of the Treasury to grant him his commission.

He does not, however, receive the pay of a Surveyor until a vacancy in one of the districts admits of his appointment thereto.

The salary of an Assistant Surveyor is 90*l.*, rising by 10*l.* a year to 150*l.*

Surveyors of Taxes.

The Surveyors in England are divided into five classes, and those in Scotland and Ireland into four, the numbers, and rates of pay, in the several classes being as follows:

	England.				Scotland.				Ireland.
	No.	Salaries.			No.	Salaries.			No.
		£	£	£		£	£	£	
1st Class	26	420	by 20	to 500	8	380	by 10	to 430	4
2d „	40	350	„ 10	„ 400	10	320	„ 10	„ 370	4
3d „	56	300	„ 10	„ 350	10	260	„ 10	„ 310	7
4th „	44	250	„ 10	„ 300	9	200	„ 10	„ 250	6
5th „	70	200	„ 10	„ 250	—				—
	236				37				21

Formerly the Surveyors were paid in part by a per-centage on the surcharges which they made, but since 1835 they have not derived any personal advantage from the making of increased assessments. Their principal duties are described under the head of "Assessment and Collection," but we may add that they all have deputations constituting them Officers of Stamps, and that their services are frequently brought into requisition in connexion with that branch of the Revenue.

In filling up vacancies in the lower classes we do not as a rule depart from the principle of seniority, but we exercise a wide discretion in selecting officers for promotion to the important districts in the first class.

The office of Inspector is filled by the selection of the fittest among the Surveyors. The Inspectors are appointed under the same Acts as the Surveyors, and are competent to exercise all their powers. They also attend appeal meetings, examine assessments, and maintain a general supervision over the Surveyors. As their duties require them to be constantly travelling in all parts of the country, and at all seasons, we have found it necessary to adopt a rule that no one shall be promoted to the position of an Inspector who shall have attained the age of 55 years.

The Inspectors acted as "officers of receipt" for Taxes until the consolidation of the Boards of Stamps and Taxes and Excise in 1849, when they were superseded, in this part of their duties, by the Collectors of Excise.

* There are nine vacancies, which it is not our intention to recommend your Lordships to fill up at present. The actual number of Assistant Surveyors is 51.

The salaries of the Chief Inspector and Assistant Chief Inspector are 800*l.** and 700*l.* a year respectively. Those of the Inspectors are—

	England.	Scotland.	Ireland.
	£ £ £	£ £ £	£ £ £
1st Class	600 by 20 to 650	500 by 20 to 550	550 by 20 to 600.
2d „	550 „ 20 „ 600	450 „ 10 „ 500	500 „ 20 „ 550.

The numbers in each class being, in England, 4 first-class and 9 second; in Scotland, 2 first and 3 second; and in Ireland, 1 first and 2 second.

ENGLAND.

Assessment and Collection.

The appointment of Officers for the assessment and collection of the land and assessed taxes is intrusted to local Commissioners, who are independent of this Board, and the great bulk of the Income Tax is raised under a similar system.

Commissioners of Land Tax.

The Act of the 4th William and Mary, which imposed the land tax, directed that the persons named therein should be Commissioners for executing the Act for the several counties, cities, boroughs, towns, and places therein mentioned, and from that time until last year the appointment of Commissioners of Land Tax continued to be made by name in Acts of Parliament which were passed from time to time as occasion required, generally in the first session of a new Parliament. Justices of the peace had been constituted ex officio Commissioners, but that was the only alteration which had been made in the ancient formality. The result was a bulky volume of statutes containing nothing but names. When it became necessary last year to appoint additional Commissioners a new and less cumbrous plan was adopted. The Act directed that the persons named in a schedule to be signed by the Clerk to the House of Commons, and published in the "London Gazette," should be Commissioners as fully and effectually as if they had been named in the Act. This plan, however, is far from complete, as it is still necessary to have an Act of Parliament for the appointment of a Commissioner.

7 & 8 G. 4. c. 75.

32 & 33 Vict. c. 64.

Practically the construction of the list of names rests very much with the Commissioners for the different districts. These gentlemen make out lists of persons willing and qualified to serve as Commissioners, and forward them to the members for the county, or in special cases for the borough, who, after making such additions as they may think fit, transmit them to the Clerk of the House of Commons. The qualification of a Commissioner of Land Tax for a County in England is, with certain exceptions, fixed by the Act 38 Geo. 3. c. 5. at 100*l.* per annum of freehold, copyhold, or leasehold estate.

Tax divisions.

In the original Land Tax Act the Commissioners for counties, &c. were directed to divide themselves into Commissioners "for hundreds, lathes, wapentakes, rapes, wards, towns, and other places in such manner and form as to them should seem expedient," and the divisions thus made remain for the most part unaltered. By an Act passed in 1834 power is, however, given to the Land Tax Commissioners for any county, at a general meeting, to transfer parishes from one jurisdiction to another, or to create new divisions, subject to the approval of the Lords of the Treasury. The Commissioners are appointed for counties, except in certain places of exclusive jurisdiction, but in practice they only act in the divisions in which they reside.

4 & 5 W. 4. c. 60. s. 1.

Clerks to Commissioners.

The Commissioners for each division are required at their first meeting in every year to appoint a Clerk. This Officer is entirely independent of the government, and is not removable from office during the year, except at a general meeting of the Commissioners by whom he was appointed. He is paid out of the public revenue by a poundage. In some instances this affords but little remuneration for his trouble, but in wealthy and populous districts the emoluments of the office are ample. Moreover, the Clerk to the Commissioners of Land and Assessed Taxes is generally Clerk to the Income Tax Commissioners also.

43 G. 3. c. 99. s. 9.

Assessors.

The Acts also direct the Commissioners to appoint, before the 10th of April in each year two or more persons to be Assessors for each parish, ward, or place within their respective divisions. The Assessors are required to return two or more sufficient persons for each parish, &c., to be Collectors, and the Commissioners are to appoint such persons or any others (being inhabitants of the parish or place) as they shall think fit.

Collectors.

Security.

If the Collectors make default in paying over the duties to the revenue the parish is liable to make good the amount by a re-assessment, and, although by the Act 43 Geo. 3. c. 99. the Commissioners are empowered to require persons to give security before being appointed Collectors, they rarely do so, except in cases of large collections.

* The present Chief Inspector has in addition a personal allowance of 100*l.* per annum.

There is also a provision that if any two resident taxpayers, or the churchwardens, or overseers, or guardians of the poor, or the select vestry, shall require security to be taken from the persons returned by the Assessors, and on their refusal, shall name persons willing to give it, the latter persons shall be appointed Collectors, and security shall be taken from them by bond; but this likewise has never had any extended operation. When the war with Russia broke out in 1854 the rate of the income tax was doubled, and of course the temptation to fraud on the part of the Collectors was largely increased, while the difficulty which had always been experienced in re-assessing a parish threatened to become insuperable. We were, therefore, empowered to call upon any Collector appointed by the district Commissioners to give security to us, and in default of his doing so to our satisfaction, to appoint a Collector ourselves. The Act also provided that no parish should be answerable for the default of a Collector from whom we take security or whom we may appoint.

49 G. 3. c. 99. s. 14.

1854. Power to this Board to call for security, and in default to appoint Collectors. 17 & 18 Vict. c. 85.

In the year 1856 the Land Tax Commissioners were authorized (with the sanction of the Lords of the Treasury) to unite any two or more parishes within their respective divisions for the more convenient execution of the Acts relating to land and assessed taxes and income tax; and by the 45th section of the Act 25 Vict. c. 22, the power to appoint more than two Collectors of income tax or assessed taxes for a parish, which had formerly been limited to the Commissioners acting in the Metropolitan district, was made general. This, however, is by no means equivalent to a legal division of the parish, as each Collector appointed under the above section must be appointed for the whole parish.

Union of parishes. 19 & 20 Vict. c. 80. s. 4.

Increased number of Collectors.

It is almost invariably the practice to appoint the same persons to be Assessors and Collectors for assessed taxes as for land tax, and very generally for income tax also. There is no inconvenience, but rather an advantage in this, but the same cannot be said of the practice which widely prevails of conferring the offices of Assessor and Collector on the same individual. It arose from the fact that Assessors of land and assessed taxes are unpaid, and having the opportunity of returning themselves to be the Collectors they secure the poundage which is attached to that office. This practice has extended to the income tax, with regard to which it is even more objectionable than in the case of the land and assessed taxes, while it is also without excuse, as Assessors of income tax are entitled to the same poundage as the Collectors, viz. three half-pence in the pound on the amount of duties paid over by the Collectors to the Revenue. Great facility for fraud is thus afforded, and cases have occurred where Collectors have received and appropriated to their own use large sums paid in discharge of returns which had been rendered to them in their capacity of Assessors, instead of to the Clerks to the Commissioners. The returns they had either suppressed or destroyed and thus no charge was raised against them for the duty.

Same persons improperly appointed Assessors and Collectors.

5 & 6 Vict. c. 35. s. 183.

Income Tax.

The old machinery of the assessed taxes, which had itself been adopted from the land tax, was employed by Mr. Pitt, with some few alterations, for his income tax, and generally speaking the arrangements which he made were revived by Sir Robert Peel, and have continued to the present time.

Income tax machinery.

The local Commissioners of the Income Tax are, however, divided into two classes, viz., General Commissioners and Additional Commissioners.

Local Commissioners of income tax.

The Commissioners of Land Tax for each district were required to appoint seven of their own body to be General Commissioners, and seven others to be Commissioners to supply vacancies as they arose among the General Commissioners. The lists of Commissioners to supply vacancies are renewed from time to time by the Land Tax Commissioners at meetings convened by us for that purpose, by notice in the London Gazette.

5 & 6 Vict. c. 35. s. 4.

The qualification of a General Commissioner of the Income Tax in England is, with certain exceptions, fixed at an annual income of 200*l.* arising from real or personal property (5 & 6 Vict. c. 35, s. 10.)

The Additional Commissioners are appointed by the General Commissioners, usually from the list of Commissioners, to supply vacancies. The qualification for an Additional Commissioner is one half that for a General Commissioner.

5 & 6 Vict. c. 35. s. 16.

On the General Commissioners chiefly devolves the general execution of the income tax laws in the district for which they act, and the appointment of the officers necessary for that purpose. Their duties, so far as the assessments are concerned, are confined to Schedules A., B., and E.; but as judges of appeal they decide on the applications of persons who consider themselves aggrieved by the charges made upon them both under these Schedules and under Schedule D.

Functions of General Commissioners.

Of Additional Commissioners.

The duties of the Additional Commissioners relate exclusively to Schedule D., under which are charged profits derived from the exercise of any trade or profession. They are, in fact, the Assessors of the duty under that schedule.

Special Commissioners.

Commissioners for public offices.

There are two other bodies of Commissioners employed in the assessment of the income tax, viz., the Special Commissioners, and the Commissioners appointed for the purpose of assessing the salaries of persons employed in public offices and by certain corporate bodies. Of the latter it is unnecessary to speak at length, as their duties are for the most part of a routine character.

Special Commissioners.

The Special Commissioners were introduced for the first time by the Act of 1842, section 23, providing that the Commissioners of Stamps and Taxes (Inland Revenue) for the time being shall be Special Commissioners of the Income Tax, together with such other persons as the Lords of the Treasury may think fit to appoint. The number of Special Commissioners in addition to the members of this Board is at present three.

Functions of.

They have the power of making the assessment under Schedule D. in any case where the taxpayer may elect to be assessed by them instead of the District Commissioners.

Appeal from District to Special Commissioners.

Persons assessed by the District Commissioners are entitled under the 130th section of the 5 & 6 Vict. cap. 35. to appeal to the Special Commissioners instead of the General Commissioners of the district, on giving notice to the Inspector or Surveyor of their desire to do so, within the time limited for ordinary notices of appeal.

Their duties in Ireland.

16 & 17 Vict. c. 34.

On the introduction of the income tax in Ireland, where there are no local Commissioners of taxes, the Special Commissioners were invested with the same powers and duties as the General Commissioners in England. The duties of the Assessors and of the Additional Commissioners are performed by the Surveyors.

23 Vict. c. 14. s. 5. 23 Vict. c. 14. s. 6. 5 & 6 Vict. c. 80. s. 2. 16 & 17 Vict. c. 34. s. 10. 24 & 25 Vict. c. 91. s. 36.

There is a power in every case of applying to the Special Commissioners for re-consideration of their charge, with a final appeal from their decision to the assistant barrister for the county.

The Special Commissioners are also charged with the duty of making all the assessments on railway companies; on the officers of railway companies in respect of their salaries; on dividends payable in this country out of foreign and colonial revenues, or on the stocks, funds, or shares of foreign and colonial companies.

Clerks, Assessors, and Collectors.

The Clerks to the District Commissioners, the Assessors, and the Collectors, of the income tax, have similar duties to those of the corresponding officers of the land and assessed taxes; and as we have already stated the same persons are generally appointed.

Inspectors and Surveyors.

Having thus described the plan originally devised for the assessment and collection of the land tax by functionaries wholly independent of the executive government, and subsequently adopted for the assessed taxes and the income tax, with the modifications which have been made in it from time to time, we come to the supervision which we exercise through our agents, the Inspectors and Surveyors of Taxes.

50 G. 3. c. 105.

The powers of the Inspectors and Surveyors are for the most part given to them by an Act passed in 1810, which authorizes them, inter alia, to examine the returns and assessments both before and after they are signed and allowed by the District Commissioners; but the manner in which they exercise these and other powers will be more conveniently described as we explain the process of making an assessment under the Income Tax Acts. Here, however, we may observe that one of the duties of the Surveyor is to give notice to the head office of the removal from his district of any persons previously assessed there, in order that they may be kept in view by the Surveyor in whose district their new residence may be, and he sets on foot inquiries into statements made by persons living, or carrying on business, in his district that they have made returns and been assessed elsewhere.

Assessment (income tax).

Mode of procuring returns.

As soon as possible after the passing of the Act imposing the tax, it is the duty of the Surveyor to furnish the Assessors with a supply of the forms provided by this department for obtaining the returns of the taxpayers; and the Assessors are required to leave a form applicable to Schedules A. and B. (in the years when new assessments are made under those schedules) at every house in the parish of the annual value of 10*l.*, and one for Schedule D. each year at the house of every person who is in trade or whom he has reason to believe to be in the receipt of any untaxed income. These returns are to be made within twenty-one days from the delivery of the papers.

5 & 6 Vict. c. 35. s. 47.

The service of a return paper by the Assessor is not, however, essential to complete the liability of the taxpayer to render a return, for the Act provides that the Assessors shall affix general notices to the church doors, "and such general notices shall be deemed "sufficient notice to all persons resident in such parish or place," and any person omitting to render a return is thus liable to the penalty of 50*l.*, although no return paper may have been left at his house.

Returns are also required from every householder, of the names of all lodgers resident in his dwelling-house; and from every employer, of the names and residences of all persons chiefly employed in his service; and the Assessors then serve all the persons named with return papers. The manager of every public company is bound not merely to furnish a return of the names of all the officers of the company, but also the amounts of their respective emoluments. 5 & 6 Vict. c. 35. s. 50. 5 & 6 Vict. c. 35. s. 154.

The Returns under Schedules A., B., and E. are rendered to the Assessors; those under D. may be sent sealed to the Clerk to the District Commissioners or to the Assessor. When the assessment is to be made by the Special Commissioners, the Return is sent to the Surveyor. 5 & 6 Vict. c. 35. s. 110.

Those persons who have intimated their intention of claiming exemption from the tax by reason of their incomes being under 100*l.* a year, or the abatement of 60*l.* granted to those who have incomes amounting to 100*l.* but less than 200*l.*, are then supplied with the forms on which they can establish their claims. Claims of exemption and abatement.

Assessments under Schedules A. and B.

The assessments under Schedules A. and B. are made out in the first instance by the Assessors, whose duty it is to enter on the form of assessment the particulars of the returns and also the amount at which each property is rated to the poor, for which purpose copies of all the poor rate assessments are obtained once in three years; and where they have reason to think that any return is insufficient, or if any occupier shall have failed to make a return, they are to make an estimate of the value of the property, taking the poor rate assessment as their guide; for instance, if the assessment to the poor rate on other properties in the parish let at rack rent be 20 per cent. below such rackrent, then the Assessors should charge the property in question on a sum one-fourth more than the amount at which it is assessed to the poor rate. All lands, tenements, and hereditaments are to be assessed, whether occupied or not, but the Act provides for relief being subsequently afforded for the period during which houses may have been void. Duties of assessors. Use of poor-rate assessments. 5 & 6 Vict. c. 35. s. 70.

The assessments are delivered by the Assessors to the Commissioners for the District, but before being signed by the latter they undergo an examination by the Surveyor, who sees that the returns are duly entered, and by checking them with the poor rate assessment, ascertains whether all properties are correctly charged. He then compares the new assessment with those for previous years. Examination of assessments by the surveyor. 50 G. 3. c. 105. rule 1.

The assessments under Schedules A. and B. usually remain in force for three years, subject to a decrease in case of diminution of value, and to increase if it should be found that the original assessment was incorrectly made. The Surveyors act as Assessors in the second and third years. 5 & 6 Vict. c. 35. s. 87.

Schedule D.

The manner of making the assessments under Schedule D. is somewhat different. When the returns have been received the Clerk to the District Commissioners enters the particulars on the assessment forms, and the Assessor having given an estimate of the amounts upon which any persons should be charged who have neglected to make returns, those sums also are entered. After these documents have been examined by the Surveyor, the Additional Commissioners proceed to consider the several amounts with a view to making such assessments as they may think proper. Frequently large increases are made at the suggestion of the Surveyor, but should the Additional Commissioners in any case consider that an objection raised by the Surveyor is not warranted by the circumstances, the latter is entitled to appeal from their decision to the General Commissioners. Mode of making assessments under Schedule D. 5 & 6 Vict. c. 35. s. 111. Action of surveyor. 5 & 6 Vict. c. 35. s. 116.

The certificate of assessment having been completed, the Clerk to the Commissioners issues the notices of charge, and the appeals of those who are dissatisfied are heard by the General Commissioners. Where relief is granted the charge in the assessment is altered by the Clerk, and the assessment is completed by the signature and allowance of the General Commissioners. Power is, however, still reserved to the Surveyor to bring into assessment, by way of surcharge, any person who shall have been omitted therefrom at any time before the expiration of twelve months from the end of the year of assessment, and where he shall discover that any assessment is insufficient he is authorized to make a surcharge at any time during the year of assessment, or within three months from the date of the assessment, except in cases where the party's Notices of charge. Surcharges. 50 G. 3. c. 105. rule 25. 50 G. 3. c. 105. rule 2.

liability has already been determined by the General Commissioners, either on the Surveyor's objection to the assessment by the Additional Commissioners or on appeal by the person charged.

Collection.

When the appeals are concluded, a duplicate of the assessment is prepared and delivered to the Collector, who is then in a position to commence operations. Under the Act of last session, payment of the duties cannot be demanded until the 1st January, but this change being so recent we will describe the regulations for collecting the tax under the old system, pointing out the alterations which have been rendered necessary by the substitution of an annual for a quarterly collection.

32 & 33 Vict. c. 14. s. 8.

Personal demand.

The first step taken by the Collector is to make a personal demand for payment at the residence or office of the tax-payer. If the tax be not then paid he leaves a notice showing the sum due, and the time and place at which it can be paid, but he is not bound to make any further application for it. He is required to commence his collection sufficiently early to be able to pay or account for the sum given him in charge for collection on the days appointed for the general receipts held by the Receiving Officers of this Department.*

Penalty on collector not accounting for duties.

A fortnight before the day of receipt, the Clerk to the District Commissioners forwards to the Receiving Officer a certificate showing the amount of duty charged in each parish in his division, and for this sum the Collector must account. Should he neglect to attend the receipt, or omit either to pay over the duties which he has collected, or to account for those in arrear, the Receiving Officer returns the amount unaccounted for in a certificate, and the Collector is liable to process in the Court of Exchequer for a penalty of 5*l.* per cent. on the amount of the certificate.

Paper schedules.

The Collector accounts for the sums uncollected by delivering to the Receiving Officer two schedules, verified on oath, one showing the names of persons from whom payment has not been obtained although demanded, and the other the names of those from whom it cannot be procured in consequence of their bankruptcy or removal. This schedule also contains a statement of any sums to be discharged from assessment by reason of relief granted on appeal after the delivery of the duplicate to him, and a list of houses in respect of which the duty is not exigible on account of their being uninhabited.

Default letters.

As regards the first schedule it has been found necessary to interpose a check on the part of the Crown in order to prevent Collectors from including in their schedules as being in arrear persons who had already paid their taxes, and for this purpose the Surveyor is directed to send a letter to each of the persons named by the Collector as in arrear informing them of that fact, and requesting payment. By this means a Collector who makes a false schedule is rendered almost sure of detection.

Forms of receipt.

17 & 18 Vict. c. 85. ss. 6, 7.

As a further check, he is required, under a penalty of 10*l.* for every offence, to give receipts for all duties paid to him on forms provided by us, and to insert in the counterfoil of the receipt the name of the taxpayer, and the amount of the payment.

Distraint.

43 G. 3. c. 99. s. 33.

In the event of the duties not being paid within a reasonable time the Collector is obliged to resort to a distress for their recovery, which he is empowered to do by the warrant annexed to his Duplicate. He is in that case to keep in possession of the goods distrained for four clear days at the cost of the defaulter (the amount of the charges being fixed by Act of Parliament and set forth in his instructions), and if the arrears be not paid at the expiration of that period the distress is appraised and sold.

The Collector is also required to close his accounts by delivering schedules of irrecoverable sums to the District Commissioners, who, having sworn him to the truth thereof, and the Surveyor having investigated and reported on every case, cause their Clerk to make out two schedules on parchment, one containing the total amount of the sums to be discharged for empty houses, &c. for each parish, and the other the sum remaining to be paid by any person in arrear, who has either removed from the district or has no effects whereon to levy. The duty of examining these then devolves upon an Inspector at this office, where the necessary steps are taken for obtaining payment of any arrears which may appear to be recoverable.

Parchment schedules.

Certificates of removal.

43 G. 3. c. 99. s. 35.

5 & 6 Vict. c. 35. s. 177.

When a person leaves the district in which he has been assessed, without first paying the duties charged upon him, certificates are forwarded by the Commissioners for that district through this office to the Commissioners into whose jurisdiction the defaulter has removed, and the arrears can thereupon be levied by distress. These certificates, however, are not used for the recovery of duties under Schedule A., which are a charge on the premises.

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* Instead of three general receipts, viz., one for the 1st and 2nd quarters, one for the 3rd, and one for the 4th quarter, one only will hereafter be necessary.

The Receiving Officer remits daily the whole of his receipts to the Receiver-General, making the remittance, whenever practicable, through the Bank of England, as in that case the money is paid into the Exchequer without any delay. When private banks have to be employed the remittances are generally by bills at ten days. He also at the close of each day's receipt transmits to the Accountant and Comptroller-General an account showing the particulars of the moneys received by him for each parish, the amount of the schedules delivered by the Collector, and any amounts unaccounted for. This account is certified by the Surveyor, who is invariably present at the receipt. Remittance.

The Surveyor also transmits to the head office, after a general receipt, an account showing the sum left unpaid in every parish, on which it is the duty of the Inspectors to make such inquiries as the circumstances of each case may require, and to take care that the necessary steps are taken for the security of the Revenue.

The sums left in arrear are paid by the Collectors from time to time to the branch banks of England, or other authorized remitting banks, or to the Receiving Officers on their subsequent rounds.

In London and other large towns where we take security from the Collectors under the Act 17 & 18 Vict. c. 85., we usually require them to make weekly payments of the sums in their hands; and in view of the large amounts which the Collectors have to receive in January under the new system, we have ordered that, in those divisions for which general receipts cannot be held before the 20th of that month, the Collectors shall make interim payments wherever the charge is considerable.

SCOTLAND.

It was originally intended that the mode of assessing and collecting the assessed taxes should be the same in Scotland as in England, but it was found that in Scotland the system of local Assessors did not answer. The poundage was so small that no one cared to take the office, and in fact local Assessors never acted; it therefore became necessary to pass an Act of Parliament for the purpose of giving the Surveyor of Taxes the power of making assessments in all cases in which the local Assessors refused to act, and that arrangement has continued since the year 1805. Assessments transferred to Crown Surveyors by 45 Geo. 3. c. 95. 1805.

The Commissioners of Income Tax, who are appointed in the same way as in England, appoint the Assessors. Commissioners appointed as in England.

In 19 counties or parts of counties the Surveyors of Taxes have been appointed to that office. Crown Surveyors frequently appointed Assessors.

The assessments under Schedule D. are made, as in England, by the Additional Commissioners.

The Commissioners of Income Tax also appoint their Clerks, who get 2*d.* in the pound on so much of the net amount of the assessment as will give them an allowance not exceeding 500*l.* for any one year, and at the rate of 1*d.* in the pound on the remainder (if any) of the net assessment. Clerks to Commissioners; their poundage. 19 & 20 Vict. c. 80.

Since 1833 the Collectors of Taxes in Scotland have been appointed by the Crown, and the Distributors of Stamps, as a rule, have been selected for the office, but at Edinburgh and Glasgow the taxes are received by the Collectors of Excise. Collection transferred to Crown Officers by 5 & 6 W. 4. c. 64. s. 10.

The taxes in Scotland were formerly payable as in England by instalments, but since 1833 they have been payable in one sum annually on the 1st of January. 1833. Taxes collected in one sum on 1st January.

LAND AND ASSESSED TAXES.

NET RECEIPT in the Years ended 31st March 1868 and 1869.

—	Years ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Land Tax	1,092,715	1,117,590	24,875	—
Inhabited Houses	1,068,773	1,131,349	62,576	—
Servants	220,456	233,533	13,077	—
Carriages	382,911	408,604	25,693	—
Horses	411,970	435,574	23,604	—
Dogs	191,663	70,008	—	121,655
Horse Dealers	14,949	16,133	1,184	—
Hair Powder	925	975	50	—
Armorial Bearings	64,462	68,787	4,325	—
Additional 10 per cent. per Act 3 Vict. c. 17.	1,494	1,613	119	—
	3,450,318	3,484,166	155,503	121,655
	Net Increase - £33,848.			

LAND TAX.

The following Acts are, at present, either wholly or partly in force. The "Name Acts" are not included.

38 Geo. 3. c. 5.
38 Geo. 3. c. 48.
38 Geo. 3. c. 60.
39 Geo. 3. c. 6.
39 Geo. 3. c. 21.
39 Geo. 3. c. 40.
39 Geo. 3. c. 43.
39 Geo. 3. c. 108.
39 & 40 Geo. 3. c. 30.
41 Geo. 3. c. 28.
41 Geo. 3. c. 72.
42 Geo. 3. c. 116.
43 Geo. 3. c. 51.
45 Geo. 3. c. 5.
45 Geo. 3. c. 71.
45 Geo. 3. c. 77.
46 Geo. 3. c. 133.
49 Geo. 3. c. 67.
50 Geo. 3. c. 58.
53 Geo. 3. c. 123.
53 Geo. 3. c. 142.
54 Geo. 3. c. 173.
57 Geo. 3. c. 100.
3 Geo. 4. c. 88.
6 Geo. 4. c. 9.
6 Geo. 4. c. 32.
9 Geo. 4. c. 38.
1 & 2 Will. 4. c. 18.
1 & 2 Will. 4. c. 21.
2 & 3 Will. 4. c. 127.
3 Will. 4. c. 3.
3 Will. 4. c. 12.
4 & 5 Will. 4. c. 60.
5 & 6 Will. 4. c. 64.
6 & 7 Will. 4. c. 65.
6 & 7 Will. 4. c. 97.
6 & 7 Will. 4. c. 103.
7 Will. 4. c. 17.
1 & 2 Vict. c. 58.
16 & 17 Vict. c. 17.
16 & 17 Vict. c. 19.
19 & 20 Vict. c. 80.

Original Land Tax in 1692.

The origin of the land tax is well known. Nevertheless we think that no one will find fault with us for relieving the dry statistics of this volume with an extract from Lord Macaulay's account of the financial events of the year 1692, when the land tax was first imposed. He says,—

Lord Macaulay's account of it.

"In the Committee of Ways and Means it was determined that a great part of the charge of the year should be defrayed by means of an impost which, though old in substance, was new in form."

"From a very early period to the middle of the seventeenth century our Parliaments had provided for the extraordinary necessities of the Government chiefly by granting subsidies. A subsidy was raised by an impost on the people of the realm in respect of their reputed estates. Landed property

was the chief subject of taxation and was assessed nominally at four shillings in the pound. But the assessment was made in such a way that it not only did not rise in proportion to the rise in the value of land or to the fall in the value of the precious metals, but went on constantly sinking till at length the rate was in truth less than twopence in the pound. In the time of Charles the First a real tax of four shillings in the pound on land would probably have yielded near a million and a half, but a subsidy amounted to little more than fifty thousand pounds."

"The financiers of the Long Parliament devised a more efficient mode of taxing estates. The sum which was to be raised was fixed. It was then distributed among the counties in proportion to their supposed wealth and was levied within each county by a rate. The revenue derived from these assessments in the time of the Commonwealth varied from thirty-five thousand pounds to a hundred and twenty thousand pounds a month."

"After the Restoration the legislature seemed for a time inclined to revert in finance as in other things to the ancient practice. Subsidies were once or twice granted to Charles the Second. But it soon appeared that the old system was much less convenient than the new system."

"The Cavaliers condescended to take a lesson in the art of taxation from the Roundheads; and during the interval between the Restoration and the Revolution extraordinary calls were occasionally met by assessments resembling the assessments of the Commonwealth. After the Revolution the war with France made it necessary to have recourse annually to this abundant source of Revenue. In 1689, in 1690, and in 1691 great sums had been raised on the land. At length in 1692 it was determined to draw supplies from real property more largely than ever. The Commons resolved that a new and more accurate valuation of estates should be made over the whole realm and that on the rental thus ascertained a pound rate should be paid to the Government."

"Such was the origin of the existing land tax. The valuation made in 1692 has remained unaltered down to our own time. According to that valuation one shilling in the pound on the rental of the kingdom amounted in round numbers to half a million. During a hundred and six years a land tax bill was annually presented to Parliament, and was annually passed though not always without murmurs from the country gentlemen. The rate was in time of war four shillings in the pound. In time of peace before the reign of George the Third only two or three shillings were usually granted and during a short part of the prudent and gentle administration of Walpole the Government asked for only one shilling."

"But after the disastrous year in which England drew the sword against her American colonies the rate was never less than four shillings. At length in the year 1798 the Parliament relieved itself from the trouble of passing a new Act every spring. The land tax at four shillings in the pound was made permanent, and those who were subject to it were permitted to redeem it. A great part has been redeemed, and at present a little more than a fiftieth of the ordinary revenue required in time of peace is raised by that impost which was once regarded as the most productive of all the resources of the State."*

This account of the land tax, sufficiently accurate for the purposes of a general history, requires some amplification when we come to examine the subject in detail, and the true state of the case is remarkable enough to make it worth while to do so.

The Land Tax was in fact a Property Tax.

For nothing can be more certain, though but little known, than that the so-called land tax was in fact a property and income tax, and moreover that personal estate was quite as much the object of the charge as land, if not more so. The first Act, that of 1692, shows this very clearly.

4 Wm. and Mary, c. 1.

It is entitled "An Act for granting to their Majesties an aid of four shillings in the "pound for one year for carrying on a vigorous war against France;" and the second "section enacts, "That every person, body politick and corporate, &c., having any

Duty on personal estate:

"estate in ready monies or in any debts owing to them or having any estate in goods, "wares, merchandise, or other chattels, or personal estate whatsoever within this realm "or without shall yield and pay unto their Majesties four shillings in the pound according "to the true yearly value thereof; that is to say, for every hundred pounds of such "ready money and debts, and for every hundred pounds worth of such goods, wares, &c. "or other personal estate the sum of four and twenty shillings."

on pensions and offices:

The third section imposes a duty of four shillings in the pound upon the profits and salaries of all persons having any office or employment of profit (except naval and military officers).

on land.

And then the 4th section proceeds thus, "And to the end a further aid and supply for "their Majesties occasions may be raised by a charge upon all lands, tenements, and "hereditaments with as much equality and indifferency as is possible by an equal

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* Lord Macaulay has not mentioned "the Papists clause" in the Land Tax Acts. Double land tax, as is well known, was imposed by the first Act upon all Papists, or other persons, not taking the oaths of allegiance and supremacy, and this enactment was repeated in all subsequent Land Tax Acts down to 1794, when the usual clauses of that kind were omitted, and provision was made for relief of persons who had been hitherto charged double as Papists. The double tax was to be distributed over the other lands in the parish. In 1831 an Act was passed to give further facilities to persons whose lands, notwithstanding the former Acts, had continued subject to the double charge, and upon proof of the fact the Board of Taxes was empowered to discharge so much of the quota of the parish. Many claims were made, but in almost all cases it was found that relief had been given previously.

34 Geo. 3. c. 8.

1 & 2 Wm. 4. c. 21.

" pound rate of four shillings for every twenty shillings of the true yearly value, be it " enacted that all manors, messuages, lands, and tenements, and all quarries, mines, " &c., tithes, tolls, &c., and all hereditaments, of what nature soever they be, shall be " charged with the sum of four shillings for every twenty shillings of the full yearly " value."

Rules for assessment of personalty.

The rules for assessments follow the same order, and show that the charge on personal estate was, to say the least, as much to be attended to as that on land. Thus the assessors are directed in the first place to bring in certificates of the names of every person dwelling within their districts, " and of the substance and values of them in ready " money, goods, chattels, and other personal estate." Every person is to be rated for personal estate at the place where he shall reside, and, if not a householder, at the place where he resides at the execution of the Act, or if out of the realm, where he was last resident; " and for the better discovery of personal estates," every householder is to give an account of his lodgers.

Present form of the tax devised in 1697. 9 & 10 W. 3. c. 10.

But although the Act of 1692 was the first of those called Land Tax Acts, it was not until 1697 that the tax was imposed precisely in the form which has been preserved to the present day, that is to say, as a fixed sum for the whole kingdom, and to be raised in quotas specified in the Act for each county, city, or borough therein named. That Act was renewed every year, with scarcely any difference in its provisions as to the mode of assessment, and although the amounts charged upon the counties, &c. varied according to the total sum required from the kingdom, they were always fixed in due proportions to the original quotas. The last annual Act, so far as land was concerned, was passed in 1797.

Acts of 1697 and 1797 made personalty the chief object.

Now it is a remarkable circumstance that these Acts of 1697 and 1797 appear to mark, more strongly than before, the taxation of personal estate as the primary object of the law.

After the clauses imposing upon goods, wares, merchandise, &c., and upon pensions and offices, the fixed charge of four shillings in the pound towards raising the quotas, that relating to land appears to treat it as a subsidiary contributor, as it were, and for the purpose of making up the sum due to the Exchequer, after exhausting the other resources. The words are: " And to the end the full and entire sums by this Act " charged upon the several counties, &c. may be fully and completely raised and paid; " be it enacted, that all lands, &c. shall be charged by a pound rate towards the said " several sums by this Act imposed."

Nevertheless in 1797 almost the whole tax fell upon land.

How the duty on personal estate was levied, or what was its proportion in the quotas we have no means of knowing. All that we do know is that in Mr. Pitt's time it had dwindled nearly to nothing; and that the tax annually voted under the name of land tax had become a land tax in reality. Thus we find in an assessment for the Tower Division in 1799 that the sum charged for personal estate was only 227*l.*, while the charge for lands, &c. is 29,964*l.*; and in one of the few accounts of later transactions which remain to us, that for the year 1823, we are presented with a return of 5,416*l.* 10*s.* as the ludicrous result of a tax at 1 per cent. on the capital value of the personalty of Great Britain.

We have perhaps devoted too much space to a part of our subject which has no practical bearing upon existing taxation, but we believe that this curious anomaly in the former management of our finances has not hitherto been noticed, and it is at least sufficiently remarkable to deserve a place in any history of the Revenue. It seems almost incredible that year after year an Act should have been passed containing the most minute directions for the assessment of personal estate—that year after year assessors should have been sworn to carry those directions into effect—and yet that nothing which could be called an assessment should have been made. If indeed there had been no return at all under this head it would have been less startling than that there should be such a return as that for 1823.

Perhaps the explanation may be found in another peculiarity in the administration of this tax, the tendency to regard it as a *fixed charge* upon the subjects on which it was originally levied. That this has been the case with land, both before and since 1797, is well known; and if the same rule was applied to personalty it is easy to conceive that, as the persons originally charged moved out of the parish, or became destitute, or otherwise unassessable, their proportion of the tax was shifted to the land as the readiest means of collecting it.

Fixed quota first imposed in 1697.

We have said that the Act of 1697, and not that of 1692, represents the existing form of the land tax. The earlier Act imposed a duty at a certain rate, and appointed Commissioners to see that it should be levied, in each of their divisions, equally and

correctly; the later Act imposed a charge of 1,484,015*l.* 1*s.* 11¾*d.* upon England and Wales, and specified the sums to be contributed by each county, city, or place therein named. In order to raise these sums the Commissioners for the counties were to meet, and to ascertain the proportions to be charged upon the several hundreds, lathes, wapentakes and other divisions within the county; they were then to subdivide themselves into three or more Commissioners for each of these divisions, and to distribute the charge among the parishes of which the division consisted. Within each parish the sum allotted to it was to be raised by an equal and impartial assessment.

Quotas for divisions and parishes to be fixed by by Commissioners.

Parishes to raise quota by assessment.

There can be no doubt that both in the apportionments to the counties by statute, and in that to the divisions by the Commissioners, the amounts were determined by reference to the assessments made under the first Act in 1692. In the Acts passed annually, or nearly so, for the next hundred years the Commissioners are specially directed to observe the proportions established in the reign of William and Mary, and this direction is repeated in Mr. Pitt's Act of 1797.

All these charges based on assessment of 1692.

If any evidence were required to show that the original assessments were preserved, nearly in their integrity, down to Mr. Pitt's time, we believe that it would be attainable from an examination of the rolls wherever they have been preserved.

The following specimen, relative to the Tower Division, has been disinterred by the research of the present Registrar of Land Tax, Mr. Harvey, who is probably the only person in the kingdom thoroughly acquainted with the intricate laws of land tax and land tax redemption.

Example of charge for 1693, 1698, 1699, 1702, and 1799.

Abstract of Duplicates for the Tower Division.

Charge for the Year 1693, 4*s.* Aid.			Quotas for the respective Years 1698 and 1699, under 9 & 10 and 10 & 11 Will. III., 3*s.* Aid.			Quota for 1702.			Quota for 1799.								
									Lands, &c.			Personal Estate.			Pensions and Offices.		
£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*	£	*s.*	*d.*
34,057	5	5	25,542	19	0¾	34,041	12	10	29,964	15	0½	227	15	5	2,320	2	4½

Redemption. Mr. Pitt's proposal in 1798.

On the 2d of April 1798 Mr. Pitt proposed to the House of Commons his plan for the redemption of the land tax, the first step towards it being to make perpetual the existing land tax, voted for one year in the earlier part of the Session. He thus explained his intentions:

"The leading object of the plan which I shall have the honour to propose is to absorb a great quantity of stock, to transfer a considerable portion of the funded security to landed security, and by the redemption of the present land tax to purchase a quantity of stock more than equivalent to the amount of the tax. That tax will be made applicable in the same manner as at present, but the proportion of stock it will purchase will be one-fifth larger, presenting at once a considerable pecuniary gain to the public, and an advantage to the individual by whom the redemption shall be made. The chief recommendation of the plan, however, is that it will diminish the capital stock, and remove that which presses more severely upon us than any inconvenience with which our situation is attended.

"The amount of the present land tax is about 2,000,000*l.* This sum has been annually granted by Parliament for a century past, and has been levied at the same rate in different districts. The repartition which was originally made has continued so long, and the sum of 4*s.* in the pound for so considerable a period has never been exceeded, that it will be readily acknowledged that this sum ought not to be diminished, at least till many other burdens which weigh more heavily upon the public have been taken off. Taking this state then as that upon which the present land tax is raised, it is proposed, by changing the security of a part of the funded capital into landed security, to cover the 2,000,000*l.* of existing land tax by 2,400,000*l.* of dividends. By this measure it is evident that upon the supposition that the whole of the land tax were to be redeemed the public would gain 400,000*l.* The terms upon which the purchase is intended to be made, while they produce this benefit to the public, will present that advantage to the land owners which will render it eligible for them to redeem, and tempt them to give full effect to the measure. Eighty millions would thus be taken out of the market, and the public credit, relieved by so great a pressure, would be proportionably strengthened."

Terms of redemption.

The terms which he offered for redemption were so much Three per Cent. Stock as would produce a dividend exceeding the amount of the land tax by one tenth. The stock, being then quoted at or about 50, yielded an interest of 6 per cent., and was worth between 16 and 17 years purchase. The land tax therefore would be redeemable at 20 years purchase.

Grounds on which they were determined.

Mr. Pitt then examined the question whether 20 years purchase would present a sufficient inducement to redeem. "Landed Property," he said "sells in general at "from 28 to 30 years purchase; funded at from 16 to 17. We are giving landed "security for funded, and at the rate of 20 years purchase." And thus, he argued, although landed security is a very different thing from landed property, we offer a purchase of a very desirable nature, and yet on such terms that the public are gainers on the transfer of stock by one fifth, or 400,000*l.* on the whole land tax.

Failure of the scheme.

The scheme failed. In the years 1798 and 1799 land tax was redeemed to the extent of 435,885*l.*, but in the following year the amount was only 40,418*l.*, and from that time forth the progress made has been inconsiderable, the total amount redeemed being at the present time 800,397*l.*

The rapid rise in the price of consols (the average being 63⅝ in 1800) is probably the chief reason for this failure of the plan, but it is evident that there are peculiarities in such a transaction as purchase of land tax which justify Mr. Pitt in his view that the terms of contract must be very advantageous to the purchaser in order to effect a sale.

Vide p. 160.
16 & 17 Vict. c. 74.
1853.
Consideration reduced.

For a full account of all the statutory provisions relating to the redemption of land tax, we refer to the Appendix. It is only necessary to say here that the terms of purchase remained unaltered till the year 1853, when there was made a reduction of 17½ per cent. in the price. But even thus, when the average quotation of consols was 95⅞, land tax could not be redeemed for less than 29 years purchase, and such terms were quite insufficient to induce any one to do so as an investment. At the present quotation of consols, between 92 and 93, the consideration for the redemption of 1*l.* of land tax is 28*l.* 0*s.* 4¾*d.*, and Mr. Pitt, as we have seen, considered 20*l.* the highest price that he could get.

Duties on personalty and on offices: 3 W. 4. c. 12. the former repealed in 1833: the latter made perpetual in 1836. 6 & 7 W. 4. c. 97.

To return to the land tax itself.

It formed no part of Mr. Pitt's plan to effect a redemption of any other charge than that upon land, and accordingly in the Act which made that perpetual, the Commissioners for the several divisions were directed to separate, in their assessments, the charges on land, from those on personal estate, and on offices. These two latter duties continued to be voted annually, (and in general at the same time with the duties on malt, sugar, and tobacco,) until the year 1833, when, after the usual Act had passed in March, another, in May, repealed the provisions in the previous enactment relating to personal estate. The duties on offices and pensions were continued by annual Acts, and were made perpetual in 1836.

History of duties on offices.

We have hitherto said but little of these duties on offices, in order not to complicate our narrative with details, in themselves sufficiently intricate. Although they have survived the cognate duty on personal estate in the statute book, they have followed the same course of decline, and have had for some time a mere nominal existence, the amount charged in the year 1868 being only 822*l.* 11*s.* 11*d.*

Duties of 1*s.* and of 6*d.* 7 G. 1. c. 27. 31 G. 2. c. 22.

The land tax on offices—such is the jargon which is used—must not be confounded with two other charges of 6*d.* and of 1*s.* in the pound which were levied together with the land tax. The former was imposed in 1720 on pensions charged on certain hereditary revenues, and on all offices derived from the Crown (except naval and military offices) and the duty of 1*s.* was charged in 1757 upon all offices, with the like exception, the salary of which exceeded 100*l.* a year.

48 G. 3. c. 2. 49 G. 3. c. 32. Proviso for exemption.

The Acts relating to these two duties were consolidated in 1808, and amended in 1809. Several exemptions were allowed, and a proviso was inserted that it should be lawful to free any office from this charge and that of land tax, by an Order in Council or by sign manual, or by the Lords of the Treasury, and by any direction that the salary should be paid net and without deduction. In cases of salaries and pensions payable out of the public revenue the duties were to be deducted at the exchequer, and not included in the charge of the parishes.

General decline of the duty and limitation of it in 1825. 6 Geo. 4. c. 9. 6 & 7 Wm. 4. c. 97.

Hence it gradually came to pass that by virtue of the words "free of all taxes and deductions whatsoever" in all grants of public salaries and pensions, whether by statute or other authority, there remained scarcely any such emoluments chargeable either to land tax or to the shilling and sixpenny duties.

In 1825 it was enacted that offices subject to the tax should be those only which were so in 1798 under the Act passed in that year.

It is not worth while to pursue this subject further, but in case it should be desirable to do so at any future time the following account of the last assessment may afford the means of ascertaining what were the offices on which the tax continued to be levied.

An Account of the Amount of Land Tax charged on Offices and Pensions in the Year 1868.

Account of duty on offices in 1868.

County.	Division.	Amount of Duty charged. £	s.	d.
Bucks	Aylesbury	6	0	0
Chester	Broxton	2	19	0
	Chester City	9	1	8
Devon	Exeter City	40	13	0
	Tiverton	4	0	0
Dorset	Bridport	3	12	0
Durham	Easington Ward	58	15	4
Hereford	Hereford City	29	3	8
Kent	Aylesford, North	10	8	0
	Canterbury	28	0	0
Lincoln	Lincoln City	54	6	0
Midddlesex	City of London	153	1	8
	Finsbury	50	0	0
	Tower Hamlets	1	10	0
Norfolk	Erpingham, South	4	0	0
	Norwich City	44	8	0
Northampton	Northampton	17	8	4
Somerset	Bristol City	11	8	10
	Somerton	0	18	8
	Wells Forum	24	12	4
Southampton	Fawley	58	17	6
	Winchester	23	9	9
Stafford	Offlow, South	64	16	0
Suffolk	Bury St. Edmunds	15	8	0
Sussex	Chichester, Upper	18	0	0
Wilts	New Sarum	23	0	0
York	York City	49	13	0
Carnarvon	Carnarvon	1	19	5
Glamorgan	Kibbor	13	1	9
	Total £	822	11	11

An Account of One Shilling and Sixpenny Duties charged in the Year 1868.

		£	s.	d.
Middlesex	Duchy of Lancaster	19	16	0
	House of Lords	217	10	0
	Total £	237	6	0

If we have made ourselves understood in this account of the land tax it will be apparent that through Mr. Pitt's unfortunate measure of 1798, perpetuating the assessments of 1692 (or nearly so), the impost has assumed a form which is almost grotesque, so great have been the changes, more especially since 1798, in the relative valuations of the different districts into which the country is divided.

Disproportion of quotas to present valuation of districts.

In the following table we have given a view of the property tax assessment on lands in 1867, in some of the principal counties, in juxtaposition with the quotas of 1798. Kent, it will be seen, is in that year four times as wealthy as Lancashire. Its valuation now is to that of Lancashire as 4 to 11. Hertfordshire was formerly twice as rich as Lancashire. Now Lancashire is 11 times as rich as Hertfordshire.

Quotas of 1798 compared with assessments for 1803 and 1867.

AN ACCOUNT of Land Tax Quotas in certain Counties, charged by 38 Geo. 3. c. 5.; the Assessment under Schedule A. of the Property Tax in 1803, and that on Lands and Houses for the Year 1867–8.

COUNTY.	Amount of Land Tax Quota charged on the County. Per Act 38 Geo. 3, c. 5.	Gross Amount of Assessments. Schedule A. 1803.	Gross Amount of Assessments on Lands, Messuages, or Tenements. 1867.
	£	£	£
Bedford	28,554	264,200	774,103
Berks	40,844	471,058	1,180,438
Bucks	47,142	512,336	1,089,177
Chester	28,598	771,546	2,601,994
Devon	82,583	1,221,445	3,053,979
Durham	10,597	526,959	1,851,393
Essex	89,398	1,011,542	2,655,279
Gloucester	47,312	927,131	2,543,748
Hertford	42,282	399,815	1,114,073
Kent	82,553	1,074,553	4,615,080
Lancaster	20,989	1,893,747	11,687,685
Lincoln	71,907	1,253,528	3,584,332
Norfolk	84,306	1,086,864	2,793,142
Northampton	47,669	683,754	1,569,743
Salop	29,057	712,438	1,566,298
Surrey	66,133	1,062,375	5,273,912
Suffolk	73,506	794,079	2,051,839
Warwick	39,789	730,257	3,053,846
Wilts	51,657	778,750	1,640,394
Worcester	33,582	583,397	1,686,593
York	91,494	3,115,148	10,824,033

In the subdivisions of counties the valuations are still more disproportionate. Parishes are so differently treated that in one there is a difficulty to make any rate small enough for the quota, and in the next to it the rate may be at the full amount of 4*s.* in the pound.* Liverpool is an example of the first kind. The quota unredeemed was in the year 1853 95*l.* 9*s.* 2½*d.* In that year an assessment made at the rate of ¼*d.* in the pound produced about 1450*l.*, sufficient to pay the quota for 15 years.

Decision in 1853 that quotas for parishes cannot be altered.

Some attempts have been made to insist upon a redistribution of the charges throughout each division, so as to apportion them to the parishes according to their relative values; but it was decided by the Court of Queen's Bench in 1853, in the case of the Queen *v.* the Commissioners of Land Tax for the Tower Division, that the quotas for the parishes are fixed, and not to be altered.

The Government has no concern with the assessment of the tax.

The position of the Government with respect to this portion of revenue is very much that of a person having a rentcharge on certain lands. The parishes have to pay each its rentcharge, and all that this Department has to do is to take care that they pay the proper amounts. With the mode in which they raise the money we have no concern whatever, and, for many reasons, it would be most inexpedient that we should interfere. In the income tax and assessed taxes we have had a direct interest in seeing that the assessments were correctly made, but in the case of land tax nothing that we could do would bring into the Exchequer one farthing more than the quota.

It has become a fixed charge on lands.

We believe that in the great majority of parishes the land tax has been regarded for the last 70 years as a fixed charge upon properties, subject to which they have been bought and sold many times over.

Surplus Land Tax—its object.

Surplus Land Tax.—Some interference with the powers of the Land Tax Commissioners in assessing the parishes, has been found necessary by the Legislature, in order to restrain the parish officers in a practice which was growing into a considerable evil—the practice of levying a much larger sum than the quota, and applying the surplus to their own emolument. The origin of this was innocent enough. It was not always possible so to adjust the rate as to produce the exact sum payable to the Exchequer, and it was natural that the Commissioners should apply the excess, when too trifling to be re-divided among the taxpayers, as remuneration to the Assessors for their trouble; but in course of time the surplus grew alarmingly in some parishes—became, indeed, by the taxpayers considered as the tax due to the Crown, and has actually been taken into account as part of the sum to be redeemed. It is believed—though the whole management of these matters is so entirely in the hands of the parishes that we have no means

Abuses by assessors.

* The Act 42 Geo. 3. c. 116. sect. 180 (1802), which provided that the Land Tax should not exceed 4*s.* in the pound, is still in force.

of positive knowledge—that many persons have thus paid more, by 40 or 50 per cent., for redemption, than they would have done if the assessment had been made for the quota only.

Attempted remedy. 6 G. 4. c. 32. 1826.

To restrain these abuses, in the year 1826 an Act was passed to provide for the receipt and application of the surplus collected for the benefit of the parishes in which it had arisen, or should thereafter arise, by carrying it to the credit of future assessments. But the greatest difficulty was experienced in carrying into effect the intentions of this enactment owing to the disregard of its provisions on the part of the local Commissioners and their Clerks, and the impossibility of obtaining accurate information as to the sums received by the parochial Collectors. An alteration was made in the form for the parchment duplicates of land tax, so as to make them exhibit the excess raised by each assessment beyond the quota payable to the revenue, but it was found impracticable to require the Collectors to account for any excess below 5*l*.

1861. Surplus to be applied in redemption. 24 & 25 Vict. c. 91.

By the Act 24 & 25 Vict. c. 91. it is provided that all surplus land tax collected in any parish shall be paid over to the Receiver General for the purpose of being applied in redemption of the land tax chargeable on such parish, but the power still remains with the Commissioners under the Act to award remuneration, out of the surplus, to the Assessors for their services.

The sums redeemed under the provisions of the last-named Act have been in each year as follows, viz. :—

1862 - - -	£313
1863 - - -	925
1864 - - -	246
1865 - - -	635
1866 - - -	401
1867 - - -	311
1868 - - -	403
1869 - - -	430
1862–1869 (Scotland) -	35
Total - -	3,699

Redemption of Land Tax. Mode of proceeding.

Mode of proceeding in order to redeem Land Tax.—A person wishing to redeem the land tax charged on his property must apply to the Clerk to the Commissioners of Land Tax of his division, for a certificate of the amount, and must inform the Clerk whether he intends to redeem by transfer of stock or by payment in money, and whether, by such transfer or payment, at one time, or by instalments within two years, or within sixteen years.

Declaration.

The Clerk will then furnish him with a Declaration, applicable to the case, to be signed in his presence.

Contract. 53 Geo. 3. c. 123. ss. 11 and 12.

The Certificate and Declaration are sent to this office, in order that a Contract for Redemption, on the terms specified in those documents, may be entered into by the Board. The Contract when signed by two Commissioners is by law made binding upon the person by whom or on whose behalf the Declaration is signed.

Notice is then given to him of the amount of consideration payable, and of the time and place of payment.

Payment in money.

The Contract itself, in the case of a money payment, is sent to the proper Receiving Officer, who (when the money is paid) writes on it a receipt and sends it to this office where it is registered, and afterwards forwarded to the party, endorsed with a Certificate of the date of registration and of the period from which the lands are exonerated.

Payment in stock.

When the consideration is stock the party obtains the Contract at this office and takes it to the Bank of England, where, upon transfer of the proper amount, or proper instalment, to the Commissioners of the National Debt, the Cashier of the Bank endorses it with a receipt. It must then be brought to this office for registry.

On payment or transfer of the consideration, or first instalment, the property comprised in the Contract is exonerated from the quarter day next preceding, provided the Contract be sent for registry here within three months, otherwise only from the quarter day preceding registration.

Stock purchased by National Debt Office.

In order to provide for the application of the money considerations to the purchase of stock the Board certify in each week to the Commissioners for the Reduction of the National Debt the amount of stock to be purchased out of the moneys lodged in the Bank by the Receiving Officers.

Exoneration of the Quotas.

As to exoneration of the parishes in respect of Land Tax redeemed.—Immediately after the Contract has been registered by the Registrar of Land Tax he certifies to the Clerk to the Commissioners of Land Tax the particulars of the land tax redeemed and the date of the exoneration. At the close of each year he issues to the Clerk of each Division a "Duplicate" showing the whole of the redemption in that Division effected in the year and the proportion of the Quota to be discharged.

Purchase of Land Tax by strangers not now allowed. 16 & 17 Vict. c. 117. 19 & 20 Vict. c. 80. s. 3.

As to the persons entitled to redeem.—For information on this subject we must refer to the Appendix p. 160. The power given under previous Acts to persons having no interest in lands to purchase the land tax thereon, and thus to take the place of the Crown as rentchargers, was abolished in 1853, when it was supposed that the reduced terms would invite purchasers of such securities.

Estimates of loss by redemption.

The amount of Land Tax at present unredeemed is 1,111,366*l.* On Mr. Pitt's terms of 20 years purchase if the whole were at once redeemed the annual loss (consols being at 92) would be 386,563*l.* According to the terms fixed in 1853 the loss would be 102,802*l.*

ASSESSED TAXES.

32 & 33 Vict. c. 14. Converted into excise licences in 1869.

By an Act passed in the last Sesssion of Parliament, it is provided that after the 5th April 1869 in England, and the 24th May 1869 in Scotland, the assessed taxes in respect of male servants, carriages, horses, mules, hair powder, armorial bearings, and dealing in horses shall cease.

The only duty of assessed taxes now remaining therefore is that payable in respect of inhabited houses.

History.

Some of the assessed taxes commenced as early as the year 1696, but from 1803 to the present time the duties have been levied under the general provisions of the Acts 43 Geo. 3. c. 99. and 161., subject to certain modifications by various subsequent Acts.

In 1803 they comprised the following subjects, viz:—

Windows,	Horses,
Houses,	Dogs,
Servants,	Hair powder,
Carriages,	Armorial bearings,
	Horse dealers.

48 Geo. 3. c. 55. Vide p. 66.

The duty on game certificates, which had previously been a stamp duty, was added to the assessed taxes in 1808. It was transferred to the excise in 1860.

HOUSE DUTY.

7 & 8 W. 3. c. 18. 1696. 4 W. 4. c. 19. 1834.

The tax on inhabited houses, which was first imposed in the year 1696, (in conjunction with the window tax,) was assessed at various rates from that time until April 1834, when it was repealed.

From 1803 the tax was levied under the provisions of the 43rd Geo. 3. c. 99., and the following were the rates of duty from the year 1808:—

For every inhabited house of the yearly rent of

	s.	*d.*	
5*l.* and under 20*l.*	1	6	in the pound.
20*l.* „ 40*l.*	2	3	„
40*l.* and upwards	2	10	„

1851. House duty revised. 14 & 15 Vict. c. 36.

Upon the repeal of the window tax in 1851, the duty on inhabited houses was reimposed, but only in respect of houses of the value of 20*l.* and upwards.

The following are the rates of duty in force from that time to the present:—

Rates of duty.

Every inhabited house worth 20*l.* a year or upwards, if occupied for the purposes of trade, or by a person licensed to retail beer, spirits, wines, or other liquors; or as a farm house	6*d.* in the pound.
If occupied in any other manner	9*d.* „ „

The house duty was in fact substituted for the window duty, and the relief thus afforded to the tax payer was equal to about 1,000,000*l.*

Increase in the produce.

Without any increase in the rate of duty since 1851, or any change in regard to the description of properties liable to assessment, the produce of the inhabited house duty in Great Britain has increased more than 50 per cent., *i.e.*, from 727,000*l.* to upwards of 1,100,000*l.* This is attributable partly to the increased value of house property, but still more to the increase in the number of houses.

SERVANTS.

Duties on male servants were imposed in the year 1777.

From 1785 to 1791 certain duties were also chargeable in respect of "female" servants, but these were repealed in 1792.

From 1785 to April 1854, bachelors who employed male servants were charged at a higher rate than other persons.

The duties were chargeable according to a progressive scale, at a higher rate for each servant, from 1 to 11 and upwards.

1853. Under-gardeners and under-game-keepers.

On the revision of the assessed taxes in 1853, the uniform duty of 1*l.* 1*s.* was imposed for all servants of the age of 18 years or upwards, while those under the age of 18 years were charged at 10*s.* 6*d.* The duty of 10*s.* 6*d.* each was imposed also on "under gardeners" and "under gamekeepers."

Definition of the terms.

This was intended as a relief from the full duty of 1*l.* 1*s.* which was supposed to attach to such persons under the names of gardeners and gamekeepers, there being no distinction previously between a head gardener or gamekeeper and those employed under them, but it immediately became apparent that the tax-payers had generally assumed that under-gardeners were not liable to the tax, and when attention was directed to the subject, large numbers of such servants were brought into charge for the first time. It also became a very nice question to determine the line of distinction between gardeners or gamekeepers, and labourers employed in a garden, or to assist in preserving game. The first of these cases was really one of difficulty, and it was found necessary to issue a circular to our Surveyors, defining the term under-gardener more precisely. We have lately instructed our officers on this subject in the following terms, viz. :—

"The Board do not require a licence to be taken out for an ordinary labourer who is "employed in a garden merely to dig, sweep, or do other rough work, under a taxable "gardener, and who is paid only the same wages as an agricultural labourer in the "locality.

"A licence is not required for a person who is employed as a night-watcher under a "gamekeeper, and who does not act as a gamekeeper or under-gamekeeper."

The new excise license duty substituted for the former charges under the Assessed Tax Acts is 15*s.* for every male servant, without distinction as to age.

CARRIAGES.

The duty commenced in the year 1747, and has continued with certain modifications to the present time.

Progressive duties up to 1853.

The system of progressive duties, by which persons keeping two carriages were chargeable at a higher rate for each carriage than was payable for only one carriage, and so on by a progressive scale to nine carriages and upwards, was abolished in 1853.

Low wheeled carriages.

At the same time low wheeled carriages, which had previously been exempt, became chargeable to half the duties on ordinary carriages of the same description. Another exemption, viz., that of two wheeled carriages of a certain construction, and of a value not exceeding 21*l.*, provided the name and trade of the owner were painted on the outside, had been so perverted from its original purpose, and occasioned so much petty fraud, that it was very properly and beneficially abolished.

Rates from 1853 to 1869.

The duties payable from 1853 to 1869 were as follows :—

	£	*s.*	*d.*
Every carriage with 4 wheels drawn by 2 or more horses	3	10	0
Ditto ditto 1 horse	2	0	0
Every carriage with 4 wheels, each being of less diameter than 30 inches, drawn by 2 or more ponies or mules, neither exceeding 13 hands	1	15	0
Ditto 1 such pony or mule	1	0	0
Ditto less than 4 wheels drawn by 2 or more horses or mules	2	0	0
Ditto by 1 horse or mule only	0	15	0
Ditto by 1 pony or mule only, not exceeding 13 hands	0	10	0
And where any of the aforesaid carriages shall be kept and used solely for the purpose of being let for hire without horses	One-half of the above-mentioned duties respectively.		
Used by common carriers having 4 wheels	2	6	8
Ditto less than 4 wheels	1	6	8

Effect of reduction in 1853.

The produce in 1853 of the duties on carriages at the rates which existed at the time of the change in 1845 was 399,651*l.*, but in 1855 the reduced duties only produced 283,964*l.* In the course of 13 years, up to 1868, the produce had increased to 389,912*l.*, so that the greater portion of the reduction of duty in 1854 had been made up by subsequent increases.

The new excise licence duties are:—	£	*s.*	*d.*
For every carriage with 4 or more wheels, and weighing 4 cwt. or upwards	2	2	0
For every carriage with less than 4 wheels, or having 4 or more wheels, and being of less weight than 4 cwt.	0	15	0

HORSES.

The duties commenced in 1784, when saddle horses, coach horses, &c., were charged 10*s.* each, and race horses 2*l.* 2*s.* each.

Rates in 1853.

Various alterations occurred until the rates of duty were finally fixed at the following amounts in 1853, when the system of progressive duties was abolished:—

	£	*s.*	*d.*
Race horses	3	17	0
Horses and mules exceeding 13 hands in height used for riding or drawing carriages chargeable with duty	1	1	0
Other horses and mules	0	10	6
Other horses, farmers, bailiffs, &c., rectors, vicars, curates, Roman Catholic priests or Protestant dissenting ministers, physicians, common carriers	0	10	6
Other horses and mules not exceeding 13 hands in height, kept for riding or drawing carriages chargeable with duty	0	10	6
Other horses and mules kept for any other purpose	0	5	3

Effect of reduction.

The produce of the duty in 1853 was 366,487*l.* as compared with 341,030*l.* in 1855, so that upwards of 25,000*l.* was lost to the revenue by the reduction of the duty.

Race-horses.

From 1857 the tax on race horses was transferred to the Excise Revenue.

20 & 21 Vict. c. 16.

The produce of the assessed taxes on horses in 1868–9 was 435,574*l.*, showing an excess of 69,087*l.* beyond the amount charged in 1853 including race horses.

The new excise licence duty is for every horse or mule 10*s.* 6*d.**

DOGS.

Rates before 1853.

The duties commenced in 1796, different rates being charged for sporting dogs, other dogs, and packs of hounds.

Previous to the revision of the assessed taxes in 1853, greyhounds were charged 1*l.* 2*s.*; hounds, pointers, &c. 15*s.* 4*d.*, other dogs 8*s.* 9*d.*, packs of hounds 36*l.*

Rates in 1853.

The duties substituted for the foregoing in 1853 were,

	£	*s.*	*d.*
Dogs of any description	0	12	0
Packs of hounds consisting of 66 or more	39	12	0
Packs of greyhounds consisting of 15 or more	9	0	0

The power of the Tax Commissioners to relieve on the ground of poverty was taken away by the Act of 1853, but the exemption of dogs used in "the care of sheep or "cattle, or in driving or removing the same," was continued.

The duty which in 1853 amounted to 161,911*l.* had increased to 267, 174*l.* in 1866–7.

1867. 30 Vict. c. 5. Duty made on excise licence.

By an Act passed in March 1867, the assessed tax on dogs was reduced to 7*s.* for all dogs kept in the year ending the 5th of April 1867, with a view to the imposition of an excise licence duty of 5*s.* for each dog in lieu of the assessed tax which took effect from the same date. The excise licence was made to expire on the 31st of December; the duty, therefore, payable in the year 1867 was 12*s.* as before, if the dog was kept after the 5th of April. At the same time the exemption of sheep dogs and of dogs used for tending cattle, &c. was done away with.

* The duty of 10*s.* 6*d.* is not required to be paid in respect of horses in training as race horses.

HAIR POWDER.

History.

The duty commenced in April, 1795, and was charged at the rate of 1*l.* 1*s.* per annum. It was increased to 1*l.* 3*s.* 6*d.* per annum in 1818, and has so continued until the present time. The amount of revenue derived from this source was at its highest in 1796, when it reached the sum of 210,136*l.*, but it diminished year by year until at length, in 1867, the number of persons chargeable was no more than 847, and the produce of the tax was under 1,000*l.*

Under these circumstances it was not considered expedient to impose an excise licence duty for the use of hair powder, in lieu of the duty of assessed taxes which will cease from 5th April 1870.

ARMORIAL BEARINGS.

Former rates.

The duties commenced in 1798, when persons charged for any carriage were liable to pay for armorial bearings used by them, whether on a carriage or not, 2*l.* 2*s.* per annum; while persons not charged for any carriage, but charged for house and window duties, were charged 1*l.* 1*s.*; and persons not charged for any carriage, house, or window duties, were liable to pay 10*s.* 6*d.* per annum.

The duties were increased to 2*l.* 8*s.*, 1*l.* 4*s.*, and 12*s.* in 1808.

Rates in 1853.

On the revision of the assessed taxes in 1853, the duties were fixed at 2*l.* 12*s.* 9*d.* for persons chargeable for any carriage at the rate of 3*l.* 10*s.*, i.e., for a four-wheeled carriage drawn by two horses, and for other persons, 13*s.* 2*d.*

Effect on revenue.

That alteration at first caused a loss to the revenue of about 18,000*l.* per annum, but this has nearly been made up by increases in subsequent years.

Excise licences.

The new excise licence duties for armorial bearings are—

	£	*s.*	*d.*
If painted or affixed to a carriage - -	2	2	0
If otherwise worn or used - - -	1	1	0

HORSE DEALERS.

Former rates.

The duty commenced in 1784 with a charge in England of 10*l.* per annum for each horse dealer residing within the bills of mortality, and 5*l.* per annum for other horse dealers, and 5*l.* per annum for horse dealers in Scotland.

These rates were increased several times, until in 1840 they were fixed at 27*l.* 10*s.* and 13*l.* 15*s.*, and have so remained until the present time.

Duty greatly evaded.

The number of horse dealers charged in 1866–7 was only 1,204, and although this is considerably beyond the number charged a few years ago, there is reason to believe that the duty is one that has always been greatly evaded, and the more so on account of its heavy amount.

The new excise licence duty for horse dealers is a uniform charge of 12*l.* 10*s.*

PROPERTY AND INCOME TAX.

NET RECEIPT in the years ended 31st March 1868 and 1869.

—	Years ended 31st March.		Increase.	Decrease.
	1868.	1869.		
	£	£	£	£
Schedule A.	2,176,736	3,083,179	906,443	—
„ B.	294,970	417,909	122,939	—
„ C.	585,386	847,133	261,747	—
„ D.	2,749,767	3,754,194	1,004,427	—
„ E.	377,307	521,092	143,785	—
	6,184,166	8,623,507	2,439,341	—

INCOME TAX.

INCOME TAX ACTS.

5 & 6 Vict. c. 35. *	18 & 19 Vict. c. 35.	26 Vict. c. 28.
5 & 6 Vict. c. 80.	19 & 20 Vict. c. 80.	26 & 27 Vict. c. 33.
6 & 7 Vict. c. 24.	20 & 21 Vict. c. 28.	26 & 27 Vict. c. 73.
14 Vict. c. 12.	20 & 21 Vict. c. 58.	27 Vict. c. 18.
16 & 17 Vict. c. 34.	22 & 23 Vict. c. 18.	28 Vict. c. 30.
16 & 17 Vict. c. 91.	23 Vict. c. 14.	29 Vict. c. 36.
17 Vict. c. 1.	24 Vict. c. 20.	31 Vict. c. 28.
17 Vict. c. 24.	24 & 25 Vict. c. 91.	32 & 33 Vict. c. 14.
17 & 18 Vict. c. 85.	25 Vict. c. 22.	
18 Vict. c. 28.	26 Vict. c. 22.	

History of the Income Tax.

1798. In 1798 an Act was introduced at the instance of Mr. Pitt, intituled "An Act for "granting to His Majesty an aid and contribution for the prosecution of the war." This Act did not in fact impose a duty upon property, but imposed additional duties of assessed taxes, regulated by the amount of income which the person charged with assessed taxes possessed, provided such person possessed an income of 60*l.* a year or upwards. The produce of the tax for the first year under that system was 1,855,996*l.* duty.

1799. In the year 1799, by the Act of the 39 Geo. 3. c. 13. the duties granted by the above-mentioned Act of 1798 were repealed, and in lieu thereof a duty was imposed upon incomes at the rate of 10 per cent. By this Act all persons were required to make returns of the whole of their income from whatsoever source the same was derived, exemption being granted to those whose incomes were under 60*l.* a year, and reduced rates charged on incomes between that amount and 200*l.* a year. The produce of the tax in the first year after this alteration was 6,046,624*l.*, or about a quarter of a million for every penny of the tax.

1803. The present system of charge first introduced.

In 1803 the present system of charging incomes upon all property and profit at their first source was introduced, and the return of the whole income, previously required, was abandoned. By this Act (43 Geo. 3. c. 122.) the various descriptions of income chargeable with duty were, for the first time, distributed under the several schedules A., B., C., D., and E., as at present. A poundage rate, varying from 3*d.* to 11*d.* in the pound, was imposed upon all incomes between 60*l.* and 150*l.* a year, and 5 per cent. upon all incomes amounting to or exceeding the latter sum. The profits of farmers were assumed for the purposes of the Act to be three fourths of the rent which they paid if the land were in England, and one half in Scotland, instead of requiring from that class a return of their actual profits, as in the case of trades and professions generally. Exemption was confined to incomes of less than 60*l.* a year, from whatever source arising. The same deductions were allowed as before, with the exception of interest on money borrowed, which was now rendered unnecessary by the introduction for the first time of the principle of taxing income at its source. This principle is thus explained in some observations on the tax, published at the time under the authority of Government. "As the former duty was imposed on a general account of income "from all sources, the present duty is imposed on each source, by itself, in the hands "of the first possessor, at the same time permitting its diffusion through every natural "channel in its course to the hands of the ultimate proprietor. Instead of the landlord "and the various claimants upon him in succession, it looks to the occupier only,

Incomes under 60*l.* exempt.

* The 3rd section of this Act provides that the duties are to be assessed, raised, levied, and collected under the regulations contained in the following Acts :—

43 Geo. 3. c. 99.	48 Geo. 3. c. 141.
43 Geo. 3. c. 150.	50 Geo. 3. c. 105.

" Instead of the creditor, it looks to the fund from which the debt is answered. In the " place of a complicated account, collected from the various sources from which the " income of an individual is derived, it applies to the source itself to answer for its " increase. By these means its object is attained with more facility and certainty, and " with less intricacy and disclosure, diminishing the occasions of evasion by the means " of exaction; thus the charge is gradually diffused from the first possessor to the " ultimate proprietor, the private transactions of life are protected from the public eye, " and the revenue is more effectually guarded."

To the foregoing remarks, it might have been added, that the system leaves unrevealed to all those connected with the assessment to the tax the total income of any person, except those who claim entire exemption from it, or those who seek to obtain an abatement of duty.

Produce of the tax.

The produce of the tax under this system at the reduced rate of 5 per cent. was almost equal to that of 1799, when the rate was 10 per cent.

1803–1806. 46 Geo. 3. c. 65.

Between the years 1803 and 1806, several Acts were passed relating to the income tax, which made no alteration in the principle, but in the latter year by 46th Geo. 3. cap. 65. the rate of duty was again increased to 10 per cent. The exemption on incomes from realized property under 60*l.* a year (which before existed) was, with a few exceptions, repealed, entire exemption was limited to incomes under 50*l.* a year in the whole, and a graduated scale imposed upon incomes between 50*l.* and 150*l.* a year, but limited to profits of trades, professions, and offices.

The following extract from the guide book, published by the tax office at that period, will explain the grounds for the alteration. It states " that the regulation in the former " Act by which exemption was granted on the whole of every person's income under " 60*l.* a year, which was intended to have a strict and limited operation, has been " introductive of the greatest frauds upon the public. It is notorious that persons living " in easy circumstances may, even in apparent affluence, have returned their income " under 60*l.*, although their annual expenditure has been treble that sum, and to whom " there was no ground for imputing extravagance. The income of whole parishes has " been swept away by this fraud, such persons generally bringing their income below " 60*l.* Hence it is that the legislature found the necessity of confining the exemptions " to 50*l.*, that their former returns may be made use of."

1806. Dividends at the Bank first charged by deduction.

By this Act of 1806 the dividends in the public funds, which had hitherto been returned by the recipients as a part of their income, were for the first time brought within the principle which charged income at the first source, provision being made that the bank should make the assessment and deduct the tax from the dividends, instead of a return for assessment being required from the proprietors of the stock. An exemption was however granted for that portion of the funds which was the bonâ fide property of foreigners resident abroad.

An allowance for the repairs of buildings, which before existed, was also by this Act taken away, and abatements, previously allowed to persons with a certain number of children, were likewise discontinued. The allowance for life assurance was confined to persons whose incomes were less than 150*l.* a year.

1816. Income Tax ceased. 5 & 6 Vict. c. 35.

In the year 1816 the income tax ceased. It was not revived until the year 1842, when it was reimposed by Sir Robert Peel's government, not as a war tax, but for the purpose of repairing the deficiency which then occurred in the revenue to meet the expenditure of the country, and to enable the Government to make some reforms, with the view of improving the commerce and manufactures of the kingdom.

1842. Income Tax revived by Sir Robert Peel.

Sir Robert Peel's Act followed the general principles laid down in that of 1806; the duty was imposed at the rate of 7*d.* in the pound, being 2*l.* 18*s.* 4*d.* per cent., and total exemption was granted to persons whose whole income was under 150*l.* a year.

Introduction of Special Commissioners.

The appointment of Special Commissioners was the most important new feature introduced by the Act of 1842 into the income tax system of Mr. Pitt.

Object of their appointment. 5 & 6 Vict. c. 35. s. 131.

The principal object of their appointment was to afford to persons chargeable under Schedule D. the means of avoiding the disclosure of their affairs to their neighbours. For this purpose, it is provided that any tax-payer making a return under that schedule may claim to be assessed by the Special Commissioners instead of the Commissioners of the district. His return is, in that case, delivered under seal to the Surveyor, and the whole of the proceedings are then conducted by Officers appointed by the Crown. Should the tax-payer be dissatisfied with the charge, he is at liberty to apply to the Special Commissioners to be heard in person by way of appeal, and either he or the Surveyor can, if dissatisfied with the decision of the Special Commissioners, demand that a case shall be stated for the opinion of the Board of Inland Revenue.

5 & 6 Vict. c. 35. s. 131.

16 & 17 Vict. c. 34. s. 10. 24 & 25 Vict. c. 91. s. 36.

The following statement shows the number and amount of the assessments made by the Special Commissioners in Great Britain in 1868–69:—

	Number.	Amount.
		£
Special assessments, not including those on on railway companies or their officers, on foreign and colonial dividends, and on mines, &c. - - - -	2,388	8,526,419
Assessments on railways - - -	194	18,722,856
„ railway officials - -	7,000	845,000
„ foreign and colonial dividends - - -	—	9,378,840
„ mines and quarries -	56	803,687

The whole number of persons assessed under Schedule D. in Great Britain is 380,000, and it is matter of surprise that so small a proportion should avail themselves of the secrecy which is ensured by a special assessment.

Repayment of the tax to persons exempt rendered necessary by the principle of charge.

Claims examined by Special Commissioners.

It follows as a necessary result of the principle of assessing all income at its source that many persons whose total incomes are under the amount on which the tax is chargeable (100*l.*), or who are entitled to the abatement of 60*l.*—for instance, mortgagees, landlords, proprietors of government stocks, or shareholders in public companies,—receive their incomes subject to a deduction of the tax, which has been paid to the revenue by those through whose hands the money may have previously passed. The only means of affording to such persons the relief to which they are entitled is by repayment, which is made under warrants signed by the Special Commissioners. To examine the claims after they have been certified by the District Commissioners, and to ascertain that the claimant's income is correctly stated, that the duty has been paid to the revenue, and deducted from the claimant, involves an immense amount of labour. There are other claims of repayment which are dealt with in a similar way, such as claims made on behalf of charities, claims to the allowance granted on life insurance premiums, &c.; and the total number of claims last year was 112,877.

Claims must be made within three years. 23 Vict. c. 14. s. 10.

In consequence of the impossibility of exercising any effectual check on claims made after the lapse of several years, and of the inconvenience of keeping an enormous mass of assessments, etc., which were of no other use, it was enacted in 1860 that no claim for a repayment of duty under the income tax Acts should be allowed unless it were made within three years from the end of the year to which it related.

Duty on farmers.

By the Act of 1842 the duty on farmers was imposed on half the rent in England instead of three fourths, and on one third in Scotland instead of one half, as under the former Act of 1806. There was also a provision authorizing the Special Commissioners to compound with persons for three years on payment of 5 per cent. in addition to the duty. On the expiration, however, of the Act 11 Vict. cap. 8. (5th April 1851), the power to compound was not continued, as the tax was voted for one year only.

Produce of the tax 1843.

The produce of the tax in the first year of Sir Robert Peel's Act was, in Great Britain, 5,608,000*l.* From that time till 1853 but little alteration was made in the law.

1843–1853. Relief to farmers in 1851. 14 Vict. c. 12.

The only new provision enacted during this period which calls for notice was a measure of relief in the 14 Vict. c. 12. to farmers, by which permission was given to persons gaining their livelihood principally by husbandry, who might find at the end of the year of assessment that they had not realized the assumed profit of one half the rent if in England, and of one third if in Scotland, to attend before the District Commissioners and obtain relief by the reduction of the charge to the amount of the profits they had actually acquired, as is allowed in the case of trades and professions generally where the profits in the year of assessment prove to be less than the amount on which they have been charged in the beginning of that year, and in 1853 this relief was extended to all tenant farmers, whether gaining their livelihood principally by husbandry or not.

Extended by 16 & 17 Vict. c. 34. s. 46., 1853.

16 & 17 Vict. c. 34. Tax imposed for 7 years.

On the 21st June 1853 Mr. Gladstone introduced the Act by which the tax was reimposed for a period of seven years, with various alterations and modifications. By this Act the original rate of duty of 7*d.* in the pound was continued for two years, 6*d.* in the pound was imposed for the next two years, and 5*d.* for the remaining period of three years, ending 5th April 1860, when it was intended to cease altogether, and the duties under Schedule B. were proportioned accordingly. The total exemption accorded to incomes under 150*l.* was repealed, and limited to incomes under 100*l.* Incomes amounting to 100*l.* and not amounting to 150*l.* were not subjected to the full

Limit of exemption altered.

amount of tax payable on property and profits generally. The rate of duty on such incomes was fixed at 5*d.* in the pound annually for the whole period of seven years.

Amount of incomes between 100*l.* and 150*l.*

The additional amount thus brought into charge on incomes from 100*l.* to 150*l.* was in Great Britain 14,467,300*l.*, which at 5*d.* in the pound produced a revenue of 301,320*l.*

An important feature of this Act was the extension of the income tax to Ireland. The assessed tax machinery which had afforded a convenient basis for the organization of the English income tax did not exist there, and an entirely new system was consequently necessary. As we have previously stated the powers which are exercised in this country by the General and Additional Commissioners of the several tax divisions were intrusted in Ireland to the Special Commissioners, and those of the parochial assessors to the Surveyors, the Collectors being appointed by the Special Commissioners. There are some other variations in the provisions affecting Ireland from those of the English Act, but as they are in matters of detail it is not necessary to refer to them here at length. One of the most important is that which provides that the assessments under Schedules A. and B., instead of being made on the full annual value as in England, shall be upon the valuation to the poor rate, which we believe to be on the average at least 20 per cent. below the true value.

Tax extended to Ireland.

16 & 17 Vict. c. 34., ss. 16., 20., and 24.

s. 13.

The profits of farmers in Ireland are estimated by this Act at the same rate as in Scotland, viz., one third of the rent.

Various improvements.

Various remedial measures were effected by the Act in question, such as charging the duty on professions in the same manner as on trade, on the average profits of the three years preceding that of assessment, instead of on the actual profits of the preceding year, giving to appellants against assessments under Schedules A. and B. on lands and tenements the right of demanding the appointment of a valuer, in accordance with whose decision the assessment is to be made. It allowed for the first time to ministers of any religious denomination and to public officers the expenses necessarily incurred in the performance of their duties as a deduction from the assessments upon them. It extended to Schedule D., the exemption which friendly societies had previously enjoyed under Schedule C., and to persons assessed under Schedule B. or D. it granted total exemption from the tax if their whole incomes in the year of assessment respectively fell short of 100*l.*, the former law only authorizing a reduction of the assessment to the amount of profits actually acquired in such year. It also granted an abatement of duty in respect of the annual premiums on policies of life insurance, to the extent of one sixth part of the income chargeable on the claimant, who, however, is not in any case entitled by reason of this allowance either to total exemption or to the abatement of 60*l.*

16 & 17 Vict. c. 34.

s. 48.

s. 47.

ss. 51 and 52.

s. 49.

s. 30.

s. 54.

Life insurance premiums exempted.

On the declaration of war with Russia, it was found necessary to double the income tax, from the 5th April 1854; and a further increase was afterwards imposed by the Act 18 Vict. c. 20. from the 5th April 1855, of 2*d.* in the pound on incomes of 150*l.* a year or upwards; and of 1½*d.* in the pound on incomes amounting to 100*l.*, and not to 150*l.* a year, making 1*s.* 4*d.* in the former case, and 11½*d.* in the latter.

1854. 17 Vict. c. 24.

1855. 18 Vict. c. 20.

In consequence of this increased rate a clause was introduced into the Act 19 & 20 Vict. c. 80, by which the poundage of those Clerks to the District Commissioners, whose total remuneration from this source exceeded 500*l.*, was reduced from 2*d.* to 1*d.* in the pound on the balance of the net duty in assessment after payment of such 500*l.*

Poundage to clerks to Commissioners when exceeding 500*l.* reduced.

The Act which granted the duty of 1*s.* 4*d.* in the pound declared that it should continue in force until the 6th April after the expiration of one year from the ratification of the treaty of peace. As this did not take place until the financial year 1856, the Act did not expire until the 5th April 1858. In 1857, however, the tax was reduced to 7*d.* in the pound.

18 Vict. c. 20. s. 4.

1857. 20 Vict. c. 6. Tax reduced.

The result of the new assessments which were made that year under schedules A. and B. was highly satisfactory, the increase in the amount of property and income charged being under schedule A. 9,341,000*l.*, and under schedule B. 3,228,000*l.*

New assessments under sched. A. and B.

In the year 1858 there was no legislation with regard to the income tax. The Act of 1853 (16 & 17 Vict. c. 34.) had fixed the rates of the tax for each year up to the 5th April 1860, but the outbreak of the Russian war had upset the calculations on which it was based, and it was not until 1858 that its provisions for the future in this respect came into operation. The rate prescribed for 1858 and 1859 was 5*d.* in the pound and, as we have already mentioned, the 5th April 1860 was to have witnessed the extinction of the impost; but in order to meet the largely increased estimates of 1859 an Act was passed in August of that year imposing an additional duty of 4*d.* in the pound, the whole of which was to be collected with the first moiety of the duty at 5*d.* granted by the Act of 1853. The effect of this arrangement was that the rate of the tax for the first half of the year was 13*d.* in the pound, while in the second it was only 5*d.*, and thus the

1858–9.

1859–60. 22 & 23 Vict. c. 18.

whole produce of the additional duty was paid into the Exchequer during the year for the service of which it was imposed.

1860–61. The rate of the tax for the year 1860 was 10*d.* in the pound.

23 Vict. c. 14. s. 8. Quarterly collection introduced.

The collection by quarterly instead of half-yearly payments was the most important alteration made in 1860. According to law, indeed, the tax had always been due and payable quarterly, and it would scarcely occur to any one unacquainted with the complicated and anomalous arrangements under which the direct taxes are levied that it would be necessary, notwithstanding that the tax was legally exigible, to obtain a special enactment for the purpose of making it available as the income of the State. Such, however, was the case. The Collectors of the tax are parochial officers, not agents of the Crown, and although they might possibly have collected quarterly when called upon by us to do so, yet in the event of their refusing we should have been powerless to compel them, since there was no provision in the law requiring them to hand over the amounts received to the officers of this department more frequently than twice a year. As it was, we met with opposition in some few instances from the District Commissioners in our endeavours to carry into effect the intentions of the legislature, but on the whole the collection was made with tolerable punctuality.

Object of the change.

The principal object of the change was of course to bring into the Exchequer, during the financial year, three quarters of the duty for the current year, in addition to the tax for the second half of 1859–60 which falling due on the 20th March was not available as revenue until the year 1860–61. The quarterly collection was, however, continued (in theory at all events) until the present year 1869–70; but in practice, from the late period of the year at which the Customs and Inland Revenue Act is generally passed, the Clerks to Commissioners, Assessors, and other local authorities alleged that they could not get the assessments ready before the second quarter's tax had become due, nor did they even accomplish so much as this in large towns, where the collection was generally deferred until January; and in some cases (especially in London) until the end of the financial year. Indeed in one instance, in a metropolitan district, at the close of the year no persons fit to undertake the office of Collectors had been named for it, and we were in consequence required on the 11th April to appoint collectors for the year which had just expired.

Quarterly collection found impracticable.

In rural districts the tax for the 1st and 2d quarters was generally paid into the Exchequer in October or November.

The reduced rate of the tax in 1858 (5*d.*) had rendered the statutory poundage of 1½*d.* in the pound an inadequate remuneration for the labours of the Collectors, and even in 1859 some difficulty had been experienced, with the ninepenny tax, in finding suitable persons in those parishes where we were required to take security. The substitution of a quarterly for a half-yearly collection increased this difficulty, and at the same time rendered it imperative that no unnecessary delay should arise in making the appointments.

Additional poundage allowed to Collectors.

We were therefore obliged to obtain from your Lordships a standing authority to pay to Collectors of income tax, in all cases in which we are satisfied that the statutory poundage does not afford sufficient remuneration, such an allowance, not exceeding 6*d.* in the pound (inclusive of the statutory poundage), as we may deem reasonable with reference to the rate of the tax for the year, and the particular circumstances of each case.

The amount paid as extra poundage to Collectors in 1868 was 47,518*l.*

23 Vict. c. 14. s. 5. s. 6.

In this year also, the assessments on railways, which had hitherto been made by the Commissioners for the District in which the head office of the company was situate, were transferred to the jurisdiction of the Special Commissioners, as well as the assessments under Schedule E. on the officials of the companies, and a further extension of the powers of the Special Commissioners was made by the 7th section of the same Act, which enabled them to hear appeals against the assessments made by the District Commissioners on mines and quarries, which were at this period chargeable under Schedule A.

1861–2. New assessments under sched. A. and B.

In the year 1861–62 there was a fresh assessment of property charged under Schedules A. and B., and as the previous assessment had, speaking generally, been in force for four years, a large increase was naturally the result.*

1861. Dividends of colonial companies

By section 36 of the Act 24 and 25 Vict. cap. 91, the provisions under which the dividends of foreign companies only had (since 1853) been assessable by the special

* See account on page 129.

commissioners were extended to colonial companies, and the following section empowers the district commissioners to apportion assessments under Schedule D. in cases where the persons assessed are succeeded during the year by other persons. to be assessed by Special Commissioners.

In February 1861 a select committee was appointed by the House of Commons, on the motion of Mr. Hubbard, "to inquire into the present mode of assessing and collecting "the income and property tax, and whether any mode of levying the same so as to "render the tax more equitable can be adopted." Before speaking, however, of this inquiry and its results we must allude to the labours of a committee to whom the same subject had been referred in the same terms, on the motion of Mr. Hume, ten years earlier. After a laborious investigation commenced in May 1851, and not concluded until nearly the end of the following session, the committee, rejecting drafts of reports and resolutions which had been submitted to them by Mr. Hume, Mr. Sotheron and Colonel Romilly, came to the following resolution, proposed by Mr. Disraeli, "that taking "into consideration the importance of the subject submitted to the committee, the state "of the business before the House, and the prospect of an early prorogation, this com- "mittee is of opinion that there is not sufficient time for discussing and preparing a "report that could do justice to this complicated subject, and they therefore agree to "report the evidence taken and the proceedings to the House." Committee on Income Tax, 1861. Mr. Hume's Committee in 1851. Reports the evidence.

Mr. Hume's proposal was to capitalize all incomes for the purposes of assessment, taking into consideration,— Mr. Hume's proposal.

1st. The value of the property;
2d. The tenure of the owner;
3d. His age.

The committee of 1861, after referring to the above plan, reported as follows:— Report of Committee of 1861.

"The attention of your committee on the present occasion has been mainly directed to another scheme, proposed by their chairman, and explained by him both in written memoranda and in oral evidence, the principal features of which appear to be as follows:—

"1st. A proposal to make net instead of gross income the basis of assessment to the tax; not ascertaining the net income by an account of actual outgoings, but assuming it by a deduction, founded on an average from certain classes of gross incomes.

"2d. A proposal to divide all incomes into two classes of which the one should comprise incomes called spontaneous, and the other incomes called industrial; and to tax the former upon the full amount of the net income, and the latter upon two thirds of that amount.

"3d. A proposal to distinguish in certain cases between the interest of invested capital and the repayment by instalments of the invested capital itself, and to levy the tax upon the interest only, and not upon the repaid portions of capital.

"These three proposals are addressed to three complaints which are popularly made against the income tax in its present form, viz.:—that it taxes the owners of property in respect of income which they do not get; that it presses too hardly upon skill and industry as compared with property; and that it deals with capital, in certain cases, as if it were income, and taxes it accordingly.

"The proposals which your committee have had under consideration are framed upon the assumption that the complaints to which your committee have adverted are well founded, and they are continued with much ingenuity with a view to meeting them.

"Your committee, however, after full consideration, have arrived at the conclusion that the plan proposed by their Chairman does not afford a basis for a practicable and equitable readjustment of the income tax, and they feel so strongly the dangers and ill consequences to be apprehended from an attempt to unsettle the present basis of the tax, without a clear perception of the mode in which it is to be reconstructed, that they are not prepared to offer to your honourable House any suggestions for its amendment.

"This tax having now been made the subject of investigation before two committees, and no proposal for its amendment having been found satisfactory, your committee are brought to the conclusion that the objections which are urged against it are objections to its nature and essence rather than to the particular shape which has been given to it.

"Your committee also feel that it would be unjust to make any alteration in the present incidence of the income tax without, at the same time, taking into consideration the pressure of other taxation upon the various interests of the country, some of it imposed by recent legislation, and in one case especially, that of the succession duty, to some extent by way of compensation."

Abstract of proposals of Mr. Hume and Mr. Hubbard.

On the plans suggested by Mr. Hume and Mr. Hubbard we have to remark that, although differing in form, they are essentially the same. According to one a perpetual annuity would be capitalized at (say) 33 years purchase, and an income from trade at 22 years purchase, the two capitalized sums being taxed at the same rate; the other plan would tax the trade income at a pound rate, one third less than the rate levied on the annuity. The result is the same, and the difference only in the mode of arriving at it. However plausible some of the theories which have been advanced on this subject may appear at first sight, they are all open to practical objections of the very gravest character; and we cannot doubt that an income tax to be maintained must be based on principles as simple and intelligible as possible. Intricacies and refinements would not only be difficult, we might almost say impossible, to carry into execution, but we believe that they would soon cease to give satisfaction to the public. In short, with the additional experience of 13 years we see no reason to change the opinion expressed in our first report, "that the present system is the only one under which a tax can be collected upon property in this country through its income."

The subject treated by Mr. Gladstone in 1853.

To those who are desirous of pursuing this subject, we suggest a reference to Mr. Gladstone's financial statement of 1853, to which, although the question of modification of the income tax necessarily occupied but a portion of the vast field over which he had to travel, we are not aware that anything material could be added. The question will also be found briefly treated, but with admirable clearness, in Professor Fawcett's Manual of Political Economy. We refrain from any observations, but we beg to draw attention to those passages in Mr. Gladstone's speech, in which he demonstrates that under existing rules of charge the income derived from land and houses would be taxed at the rate of 9*d.* in the pound when the rate chargeable and paid under Schedule D. is 7*d.*

Vide p. 162.

1862–3.

In the year 1862 there was only one alteration of the laws affecting the income tax, and that we have already explained in a previous part of our report; it was the authority given by the Act 25 Vict. cap. 22. sec. 45., for the appointment of more than two Collectors for a parish.

Vide p. 103.

The rate of the tax in the next year was reduced from 9*d.* to 7*d.* in the pound.

1863–4. Abatement to incomes under 200*l.*

Besides this reduction, an important alteration was made in favour of the class of incomes termed by Mr. Gladstone "minor incomes," which were previously exempted when under 100*l.* a year, and were taxed at less than the full rate when between 100*l.* and 150*l.*

26 Vict. c. 22. s. 3.

The total exemption of incomes under 100*l.* a year was continued, but in place of the lower rate on incomes between 100*l.* and 150*l.* an abatement of 60*l.* was allowed in assessing all incomes of 100*l.* and under 200*l.* a year.

Mr. Gladstone's reasons for allowing it.

In laying his proposal before the House of Commons, Mr. Gladstone stated that in his opinion "the sore place above and beyond all others in the working of the income tax, is at the point where incomes range from 100*l.* to 200*l.* per annum," and he expressed his conviction that the effect of his plan, if adopted, would be "to mitigate "in a remarkable degree the difficulties which are now felt in the application of the "tax to the lower incomes, especially at the two critical points of 100*l.* and 150*l.* a "year." This expectation, as we can testify, has been fully realized. We have been relieved to a great extent from the applications from parties who alleged their utter inability to meet the demands of the Collector, and there has also been a remarkable diminution in the number of appeals against assessments in the sum of 100*l.*, or a little over that sum; the fact being that persons who would strain their consciences to make it appear that their incomes were less than 100*l.*, when the tax was chargeable upon that sum without deduction, do not appear to consider it worth their while to have recourse to such devices for the sake of the small gain which they can now obtain by them.

Effects of the measure.

Before the provision became generally known, it was observed at appeal meetings that persons who went with the object of proving their titles to total exemption frequently dropped their claims altogether on being informed that, even according to the estimate of the additional Commissioners or the Surveyor, they were entitled to an abatement of 60*l.*

Amount of income relieved.

The allowance relieved from tax in the year 1863–64 income amounting to about 10,000,000*l.*, and in the following year to upwards of 12,000,000*l.*

Additional facilities for appeals.

Another alteration of the law was rendered necessary by the capricious divisions of the county originally made for land tax purposes, which had been adopted (as we have already explained) for the income tax.

Under that system there are a considerable number of cities and towns (one or more in almost every county) having what is termed "exclusive jurisdiction." These towns

1863–4—*cont.*

are tax divisions of themselves, having separate bodies of Commissioners, and being generally of some importance are the most convenient places of appeal for the inhabitants of the surrounding country, but as Commissioners of taxes were not allowed to hold meetings out of their own jurisdiction the privilege granted to these towns became a serious inconvenience to many of the taxpayers in the adjoining divisions. To remedy this, Commissioners were authorized to hold meetings in any town having exclusive jurisdiction which was either surrounded by, or adjoining, their own division. 26 & 27 Vict. c. 33. s. 23.

Treasury authority for allowing deductions in charging railways.

In addition to these alterations of the law, we obtained in this year the authority of your Lordships to modify some of its provisions which affected the assessments on railways so as to make our practice conform rather to its spirit than to the letter. Railways being assessable under Schedule A., but belonging, in fact, to the trading concerns charged under D., there was no sufficient provision in the Act for the allowances in the way of deduction from the gross earnings.

We were authorized to allow expenses in the following cases:—

1. Parliamentary and other expenses in opposing rival schemes.
2. Similar expenses incurred with a view to the extension or amalgamation of existing lines.
3. Contributions to funds for the benefit of the servants of the companies, called "benevolent and servants insurance funds."

With regard to the expenses included in the first of these items it was considered that as they were incurred to protect the interests of the company, and as they reduced the dividends of the shareholders, they were legitimate charges against Revenue. Those comprised in the second item are allowed only in cases where the company fails to obtain the Act for which it has applied, such expenses then being paid out of Revenue.

Allowance for management of leased lines.

We also drew attention to the peculiar case of leased lines, where the law authorizes the lessees to deduct the tax from the rent which they pay. The lessors, however, are obliged to keep up an establishment of Directors, Secretaries, and Clerks for the purpose of keeping the accounts of the concern and of distributing the income among the shareholders, as well as of conducting the business relating to transfer of shares and other matters, and for the expenditure on such machinery they have, in law, no right to claim any allowance of the tax.

Your Lordships concurred in the propriety of recognizing the claims of companies so situated to relief.

Unworked mills exempted from charge.

The distress occasioned by the American war in the cotton manufacture brought into notice the want of any provision in the Income Tax Act for exempting from assessment mills and factories when unworked, and we were authorized to make our practice in this respect conform to other provisions in the Acts relating to unoccupied houses which are exempted.

Charities.

The year 1863 was memorable in the annals of the income tax by the proposal of Mr. Gladstone to repeal the exemption of charities.

1864–5.

1864–5. The rate of the tax was reduced from 7*d.* to 6*d.* in the pound.

The result of the new assessments which were made this year under Schedules A. and B. was highly satisfactory.

1865–6.

1865–6. The rate of tax was 4*d.* in the pound.

28 Vict. c. 30. s. 5.

Power was given to us to authorize the increase of the number of General Commissioners and of Commissioners to supply vacancies in any district from seven to fourteen.

Alteration of 133rd section.

By the same Act an important alteration was made in the provisions of the 133rd section of the Act of 1842.

5& 6 Vict. c. 35. Sched. D., 1st case, 1st rule. 16 & 17 Vict. c. 34. s. 48. 5 & 6 Vict. c. 35. s. 133.

The principle under which returns are made under Schedule D. is that the profits for the year of assessment are to be estimated by the average profits of the three preceding years.

The 133rd section therefore provided that if any person at the end of the years for which he had made his Return should find that his actual profits in the year had fallen short of such average, then the assessment should be reduced to the amount of the actual profits. It will be obvious that this was a very one-sided enactment, there being no provision in the case of the profits exceeding the estimate, and, moreover, that the taxpayer obtained relief twice for the same loss or deficiency. For he got repayment at the end of the year, and in the subsequent years a proportionate reduction in taking the averages.

The amendment far from complete.

We cannot boast of having applied a complete correction of this injustice to the Revenue by the enactment of 1865, though we have effected some palliation of it. The provision now is that no reduction of assessment or repayment of duty should be made under the section above quoted, unless the profits of the year of assessment are 28 Vict. c. 30. s. 6.

proved to be less than the average profits of three years *including the year of assessment*, "nor shall any such relief extend to any greater amount than the difference between "the sum on which the assessment has been made and such average profits."

Suggested mode of assessment.

We doubt whether any rule of charge could be devised for such cases which would do justice both to the taxpayer and the Revenue so long as the system of averages is preserved. It would be a great improvement if we could charge the actual profits made in the year ending on the 31st of December immediately preceding the collection.

1866–7.

1866–7. Rate of the tax, 5*d.* in the pound.

Railways transferred to Sched. D. 29 Vict. c. 36. s. 8.

An improvement in the classification of the subjects of taxation under the several Schedules was this year made by the transfer from Schedule A. to Schedule D. of railways, mines, ironworks, gasworks, canals, &c., which are in fact trading concerns, and therefore had most improperly been classed with lands or houses, the chief subjects of charge under Schedule A.

1867–8.

30 Vict. c. 23. 31 Vict. c. 2.

Additional duty imposed in December.

1867–8. The tax for this year was originally imposed at the same rate as in 1866, viz. 4*d.* in the pound, but the Abyssinian war rendered it necessary to increase it to 5*d.* The Act which imposed the additional duty was not passed until the beginning of December, by which time a large amount had been paid at the rate of 4*d.*, and it was therefore provided that the whole of the additional duty should be paid in the last half of the year. Thus the rate of duty was 4*d.* in the pound on half the assessment for the year, and 6*d.* on the other half.

1868–9.

Rate of duty, 6*d.* in the 1*l.*

1868–9. The only alteration effected this year in the laws relating to the income tax was the extension to annuities and pensions payable in the United Kingdom out of the funds of any institution in India of the provisions for assessing the dividends of foreign companies, which charge their tax through the agents making their payments instead of directly upon the recipients.

1869–70.

Rate of duty, 5*d.* in the 1*l.*

1869–70. We have already explained the effect of the change from a quarterly to a yearly collection of the tax which was made by the Act 32 & 33 Vict. c. 14. ss. 8 and 9. So far as we can at present judge, the new system promises to work satisfactorily.

32 & 33 Vict. c. 67.

In the course of this session an Act was passed "to provide for Uniformity in the Assessment of Rateable Property in the Metropolis."

Valuation of Property (Metropolis) Act.

The object of this Act was to rectify the inconsistencies of rating for local purposes, and the valuation list prepared in conformity with it will be conclusive for county, public, church, highway, metropolitan police rates, &c., and for determining the qualifications of jurors, vestrymen, &c.

There is every reason to expect that the operation of the Act will be very beneficial to the ratepayers.

Valuation list to be conclusive for Revenue purposes.

As regards the revenue the valuation list is made conclusive for purposes relating to the sale of exciseable liquors, and for assessments to the house duty and income tax under Schedule A., so far as it is applicable.

Analysis of assessments of 1867–8.

Having described the income tax down to the present time, we now proceed to the last year of which the accounts have been made up, viz., the year 1867-8.

Sched. A.

The assessments under Schedule A. showed an increase of 7,024,000*l.* over those for the preceding year, of which 5,546,000*l.* was charged on houses in England, the county of Middlesex alone contributing 1,754,000*l.* under this head. The per-centage of increase in the three kingdoms was,

England	8·87
Scotland	5·88
Ireland	1·16

The following statement exhibits the increase in lands, houses, &c., assessed under Schedule A. on each occasion of a new assessment being made from 1853 to 1867 inclusive, and it is to be observed that the increase in the assessments on houses is greater in the period 1864–1867 than in any of the preceding periods from 1853, and that the increase in the 14 years embraced in the statement amounts to 58·77 per cent.

Schedule A.—Great Britain.

Account showing the Increase in Property assessed on each occasion of new Assessment from 1853 to 1867.

—	Gross annual Value assessed in the Year.		Increase in 1857 over 1853.			Gross annual Value assessed in the Year 1861.	Increase in 1861 over 1857.		
			Amount of Increase.	Increase per cent.			Amount of Increase.	Increase per cent.	
	1853.	1857.		In 4 Years.	Per Year.			In 4 Years.	Per Year.
	£	£	£			£	£		
Lands, tithes, manors, and fines - -	47,559,474	49,572,873	2,013,399	4·23	1·06	51,752,772	2,179,899	4·39	1·10
Houses - -	46,959,338	52,142,499	5,183,161	11·03	2·76	58,590,395	6,447,896	12·36	3·09

continued.

—	Gross annual Value assessed in the Year 1864.	Increase in 1864 over 1861.			Gross annual Value assessed in the Year 1867.	Increase in 1867 over 1864.			Increase in 1867 over 1853.		
		Amount of Increase.	Increase per cent.			Amount of Increase.	Increase per cent.		Amount of Increase.	Increase per cent.	
			In 4 Years.	Per Year.			In 3 Years.	Per Year.		In 14 Years.	Per Year.
	£	£			£	£			£		
Lands, tithes, manors, and fines - -	53,650,984	1,898,212	3·66	1·22	55,280,861	1,629,877	3·04	1·01	7,721,387	16·23	1·16
Houses - -	65,087,088	6,496,693	11·09	3·69	74,558,966	9,471,878	14·55	4·85	27,599,628	58·77	4·19

There was also an increase of 2,038,000*l.* in the assessments under Schedule B. in 1867 as compared with 1866, which was thus contributed:— Sched. B. Large increase.

England - - - - - 1,771,000*l.*, or 6·15 per cent.
Scotland - - - - - 226,000*l.*, or 5·91 „
Ireland - - - - - 41,000*l.*, or 1·38 „

This increase in England is very remarkable, when taken in connexion with the much smaller increase shown by the assessments under Schedule A. on the annual value of lands,—1,219,000*l.* It is to be accounted for partly by the absorption of small farms, the tenants of which were exempt from the tax, and partly by the circumstance of an extraordinary number of small tenant farmers, whose rents had previously been less than 200*l.* a year, and who consequently were exempt from tax (the farmer's profits being taken at one half of the annual value of his land), having become liable by an increase of their rents. Increase accounted for.

The assessments under Schedule D. on profits of trades and professions were likewise increased by 2,768,000*l.*, of which no less than 906,000*l.* was charged on public companies. The following are the most noticeable variations: railways, an increase of 33,000*l.* in England, and a decrease of 31,000*l.* in Scotland; mines, an increase of 186,000*l.* in England, a decrease of 63,000*l.* in Scotland, and an increase of 10,000*l.* in Ireland; quarries, an increase of 57,000*l.* in England; fisheries, an increase of 17,000*l.* in England, 8,000*l.* in Scotland, and 9,000*l.* in Ireland; ironworks, a decrease of 331,000*l.* in England, and 53,000*l.* in Scotland; gasworks, a decrease of 151,000*l.* in England, and 13,000*l.* in Ireland. Sched. D.

The assessments under Schedule D. for those years in which a comparison has been made in respect of the assessments under Schedule A. show that the average increase in the amount of profits of trades and professions in Great Britain was— Comparative increase under Schedules A. and D. 1853–1867.

1853–1857 - - - - 1·73 per cent. per annum.
1857–1861 - - - - 2·74 „ „
1861–1864 - - - - 9·30 „ „
*1864–1867 - - - - 5·55 „ „

During the period from 1853 to 1867 the increase has been equal to 77·09 per cent., or 5·50 per cent. per annum. The increase in Ireland during the same period has been equal to 43·11 per cent., or 3·08 per cent. per annum; but the average increase from 1864 to 1867 has been 9·92 per cent. per annum, and this is more worthy of notice, as in the preceding 11 years the annual rate of increase was no more than 0·93 per cent.

* Irrespective of railways, mines, quarries, &c., which though now included in Schedule D. were previously to 1866 charged under Schedule A.

Amount of abatement allowed to incomes under 200*l.*

The number of persons who claim the abatement of 60*l.*, as having taxable incomes of less than 200*l.*, continues to increase, and in 1867 exceeded that in 1866 by 11,539, the amount of income thus relieved from taxation being 14,262,000*l.*

Caution necessary in dealing with statistics of income tax.

We must here repeat a caution which we have given more than once in our annual reports, when commenting on the statistics furnished by the income tax accounts, against an implicit reliance upon the inferences which the mere figures appear to warrant. Thus the produce of the tax did not under the quarterly system of collection represent the assessments of the year, because it was composed of nearly one third of the tax from the previous year's assessment, and two thirds of that charged by the assessment for the year in question. When there had been an alteration in the rate of the tax, it was of course still more difficult to arrive at any conclusion from the accounts of receipt within the year as to the effect of the alteration.

Example in a return to the House of Commons.

A striking instance of the difficulty of drawing correct inferences from statistics of this kind was afforded in a return printed by the House of Commons in 1868.

The return purports to show the proportion of taxation to the wealth of the country in England and Ireland respectively, and the amount assessed to income tax is taken as a measure of wealth in both cases. The result, as deduced from the figures, is, that in England the amount raised by taxation is 17*l.* 14*s.* for every 100*l.* of income tax, and in Ireland 29*l.* 10*s.* 7½*d.* We trust that no one will conclude from this that the burthen of taxation borne by Ireland is to that of England as 29 to 17, for a more erroneous conclusion could scarcely be arrived at.

The income tax is taken as the common measure of wealth. Let us see what the income tax really represents in the two countries.

We begin with Schedule A. In England the assessments on lands and houses under Schedule A. are made upon the full annual value. In Ireland they are made, by special enactment to that effect, upon the valuation to the Poor Law, which we believe is, on the average at the present time in Ireland, at least 20 per cent. below the true value.

The same observation applies to Schedule B.

On Schedule C. when we come to consider it, still less reliance can be placed as a common measure of value, than on the previous schedule. For Schedule C. represents the dividends payable at the Banks of England and Ireland respectively, and the dividends payable in the United Kingdom out of all foreign and colonial revenues. The amount assessed in England is 32,500,000*l.*, in Ireland 1,115,000*l.* Not only, therefore, is there placed to the account of England alone all the investments of Scotland, Ireland, the colonies, and foreigners in our own public funds, but also all the investments of the Irish, among others, in such securities as Indian stock, Colonial bonds, French rentes, Danish, Dutch, Russian, Turkish, and other stocks of all foreign governments.

The same kind of remarks apply to Schedule D. London is the great central establishment of banks and public companies of the United Kingdom, and of many which carry on their business in the colonies, and in foreign countries. The investments of the Irish themselves, in Irish companies, are assessed to income tax not unfrequently in London, where the head offices of the companies are situated.

Schedule E. again is as fallacious a guide as the others. Under it are assessed in England 19,000,000*l.* of salaries and pensions of public servants, and of officers of public companies, and 1,000,000*l.* in Ireland; the officers of public companies being charged at the head office of the companies, and nearly the whole of the civil, naval, and military servants of the British empire being also assessed in London. Even the public servants employed in Ireland are for the most part charged in England.

What the truth may be as to the comparative burthen from taxation in England and Ireland we are not prepared to say, but certainly the return referred to does not afford any solution of the question.

Frauds under Schedule D.

We have frequently called your Lordships' attention to the large evasions which are practised under Schedule D. by means of fraudulent returns. Every year, indeed, flagrant instances come to our knowledge, and the payment of large sums in the shape of conscience money occasionally affords us additional evidence of the same fact. Some years ago we received 11,000*l.* from one person, and in 1865 another person paid us 10,500*l.* for duty on income which had not been returned for assessment. This latter payment represented an income of 13,000*l.* a year from the imposition of this tax in 1842 to April 1865.

Estimated loss to the revenue.

It was not, however, until recently that we were enabled to form a reliable estimate of the loss which the revenue sustains in this way. An extensive demolition of houses by the Metropolitan Board of Works gave rise to a great number of claims to compensation. Two hundred of these were examined by our officers, and in 80 cases surcharges were made and sustained on appeal,—that is to say, in 40 per cent. of the cases inquired into the revenue had been defrauded of its dues. The aggregate of the taxable incomes returned by the parties themselves was 73,642*l.*, and the amount

ultimately found to be correct was 171,370*l.*, being in excess of the returns by 97,728*l.*, or about 130 per cent. Such a statement as this will naturally suggest the question, what must be the amount of loss to the revenue in the assessments to Schedule D. throughout the kingdom? and we think that the information furnished by this instance of compensation on a large scale does really give us the means of forming a rough, but approximate, estimate of the deficiency in our returns. Of course, if this were a solitary instance of the kind it would be eminently illogical to build any argument upon it, but your Lordships are aware that, as an invariable consequence of claims for compensation, where the actual profits of trades or professions are divulged, we find the income tax returns largely deficient. And, moreover, this is not confined to any particular class, trade, or profession; we find the same practice prevailing among legal practitioners, when on the abolition of their exclusive privileges in some particular court they have to make good their claims to your Lordships; we find it on all occasions of large demolition of shops and warehouses for public purposes, in every variety of trade, and we find it in great public companies and in firms whose business is almost a national concern, from its magnitude and world-wide reputation; we, therefore, think that we may venture to generalize upon the facts which the most recent occasion of compensation cases has furnished.

Those facts are, that 40 per cent. of the persons assessed had understated their incomes to such an extent that a true return would give an addition of 130 per cent. Let us see what additional revenue Schedule D. would yield if the same proportion of deficiency prevails throughout the assessments. Taking the accounts of the year 1864–5 as the most convenient for our purpose, we find that the total number of persons assessed under D. was 350,512; 40 per cent. of which is 140,204. This, then, is the number of deficient returns or assessments. In order to estimate the amount of duty suppressed we must first arrive at the actual assessments in those 140,204 cases, and we cannot do this in a fairer manner than by taking them at the average assessment of the whole kingdom, that is, at 40 per cent. of 110,105,766*l.*, which was the sum charged under Schedule D. in 1864–5.

Thus we may assume 44,042,306*l.* as the income returned in assessment, 101,297,303*l.* (130 per cent. more) the income which should have been returned, and the difference, 57,254,997*l.*, the sum on which duty was evaded. At the present rate of 6*d.* in the pound this would add to the revenue 1,431,374*l.*, about the produce of a penny on the whole income tax.

We see no reason to distrust this estimate, at all events no reason to consider that it errs on the side of excess rather than otherwise. We have already stated that we have found every class of contributors to Schedule D. liable to the same shortcomings in their returns, and it must not be supposed that we except public companies and large joint stock associations, since we have before us a long list of defective returns by such copartnership concerns.

Deficient returns not always fraudulent.

We are far from saying that in all the cases in which income tax returns are deficient there has been a wilful attempt to defraud the Revenue. In many instances no doubt the errors which are committed are unintentional, but what we are chiefly concerned with, is the effect on the public income, which is the same whatever may be the cause of the deficiency; and the real significance of the subtraction of such a large sum as we have supposed, or of anything approaching that sum, is best brought home to us when we remember that "the exemption of one man means the extra taxation of another," and that if Schedule D. gave its due quota to the Revenue we might be relieved of many an unpleasant impost.

It must also be borne in mind that on lands and houses, on dividends, and on salaries and pensions of public officers, the tax is levied nearly to the uttermost farthing which is due.

Inadequacy of penalties.

We cannot conclude our observations on this subject without adverting to the inadequacy of the penalties which we are able to recover; they are frequently not even sufficient to compensate the Revenue for the duty evaded.

5 & 6 Vict. c. 35. ss. 127. and 162.

There is indeed a provision in the Income Tax Acts which authorizes the District Commissioners to impose treble duty when a surcharge is confirmed on appeal, but there is an almost invincible repugnance on the part of the Commissioners to exercise this power.

Summary proceedings in local courts desirable.

It would greatly strengthen our hands if proceedings in such cases could be taken in the local tribunals, either at Sessions of the Justices or in the County Court, instead of the Court of Exchequer, where the process is dilatory and expensive; and, unless the defendant resists which is never the case conducted throughout without any publicity.

ESTABLISHMENT.

Up to the year 1833 the Revenues of Stamps, of Taxes, and of Excise, were under the management of three separate Departments, each consisting of a Board of Commissioners, with the necessary staff of Secretaries, Solicitors, Accountants, &c., and their Clerks.

1834. Consolidation of Stamps and Taxes. Vide p. 169.

In 1834 the Board of Stamps was united with the Board of Taxes.

The effect of this arrangement, as a measure of economy, will be seen by the following comparison of the establishments of the two Offices before and after their union.

	Stamps.		Taxes.		Total of the Stamps and Taxes when separate Departments.		Total of Consolidated Department.	
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.
		£		£		£		£
Board	5	6,400	4	4,900	9	11,300	6	7,600
Heads of Departments	28	14,050	38	22,080	66	36,130	60	29,040
Clerks and others	310	40,155	327	35,769	637	75,924	596	68,372
Total	343	60,605	369	62,749	712	123,354	662	105,012

The Treasury Minute which directed this alteration to be made indicated an intention of carrying still further the consolidation of Revenue Boards, should the experiment succeed in that instance. It was not, however, until the close of the year 1848 that it was thought desirable to proceed in the same direction by the consolidation of the Board of Stamps and Taxes with that of the Excise.

1849. Consolidation of Stamps and Taxes and Excise.

The Excise Board itself had undergone considerable reductions, and instead of being composed of 17 Commissioners (4 of whom were fixed in Scotland and Ireland), as it was in 1829, it consisted of 7 Commissioners with one establishment only, in London, for the whole of the United Kingdom. The change was made in 1830, when the number of Offices abolished was 14, and the annual saving effected 17,170*l.*

The numerous Excise duties which had been repealed in the interval between 1830 and 1848 at length made it practicable to place the management of the remainder in fewer hands; and the Board of Inland Revenue was consequently formed in January 1849, for the collection and control of the whole of the duties of Stamps, Taxes, and Excise, in lieu of the two previously existing Boards. The reduction in salaries of the indoor branch amounted to 30,925*l.*; but the number and importance of the Offices abolished, as shown in the following statement, give a more adequate notion of the effect of the measure upon the Department concerned:

Economical result. Vide p. 169.

1 Chairman	£1,600 a year.
1 Deputy Chairman	1,500 „
4 Commissioners	4,600 „
1 Secretary	1,500 „
1 Solicitor, England	2,000 „
1 do. Ireland	2,000 „
1 Assistant Solicitor, England	1,000 „
1 do. Scotland	450 „
1 Clerk in Solicitor's Office, Scotland	250 „
1 do. do. Ireland	100 „
1 Receiver-General	1,200 „
1 Clerk in Office of do.	800 „
1 Cashier, Scotland	300 „
1 Accountant and Comptroller-Gen., England	1,000 „
1 do. do. Scotland	1,200 „
1 Principal Accountant, England	500 „
2 Clerks do.	455 „
2 do. Scotland	170 „
1 Auditor and Comptroller-General	1,200 „
1 Assistant do.	500 „
8 Clerks	1,500 „
12 Receiving Inspectors	6,800 „
1 Inspector	300 „
Total	£30,925

The following is a general view of the Inland Revenue Department at the present time with reference to the number of persons employed and the amount of pay :

	Number.	Cost.
		£
Establishment at the Head Office, and in Edinburgh and Dublin - - - - - - -	860	205,864
Surveying Establishment, Excise - - - -	3,800	569,130
„ Stamps and Taxes - -	409	118,707
Total - - -	5,069	£893,701
Distributors of Stamps, Clerks to Commissioners, and Assessors and Collectors of Taxes - - about	30,000	£316,139

A statement of the cost of collection of the Inland Revenue from the year 1857 will be found in the volume of Tables, p. 34.

Additions to salaries and numbers of clerks a necessary consequence of increased accommodation to the public.

During the last ten years we have found it necessary to propose numerous alterations in our establishment (chiefly in the addition to numbers and salaries), which your Lordships have been pleased, with some few exceptions, to sanction. We trust that your Lordships give us credit for a sincere desire to make no unnecessary expenditure in collecting the revenue, but we cannot be insensible to the claims of the public for increased facilities in the transaction of business, or to the claims of the Officers of the Department to a higher scale of remuneration in proportion to the greater amount of knowledge, attention, and despatch which is expected from them in the present day. Those who have watched the mode of doing business in any part of this Department for the last 30 years must be struck by the vast difference between the year 1838 and the year 1868, in the exigencies of those with whom we have to deal out of doors, and in the qualifications requisite to meet them. Nor is this growing demand for attention on the part of the tax-payers at all to be wondered at. On the contrary, the wonder is that people should formerly, and even within a recent period, have submitted to the treatment which they received. In this respect the lapse of a few years has made a vast revolution, and many things which were matters of course in official intercourse would now seem incredible, and certainly would not be tolerated.

Former restricted intercourse with traders.

For instance, it would scarcely be believed that in the year 1836 the Commissioners of Excise Enquiry found it necessary to recommend that the Board of Excise should give answers when applied to by the traders under the excise laws, the rule at that time being never to hold any direct communication with such traders, or to answer them otherwise than verbally through an excise officer. The restricted intercourse with the public, of which this is a specimen, undoubtedly enabled the Revenue Departments to levy the Crown's dues by means of a smaller and less educated staff of officers than is now required, and as a necessary consequence of the change which has taken place, and which, indeed, is still insensibly continuing to operate, the salaries which were formerly sufficient, though lower than in most of the great Departments, had become inadequate to the labour and qualifications of those who are now employed in this branch of the public service.

The expense, after all, of such alterations as we propose, is rarely of much importance. It is only when the large establishments of our out-door officers undergo revision that any serious addition is made to our estimates.

The Board.

The number of Commissioners was reduced on the last consolidation from 12 to 8, with an understanding that the first vacancy should not be filled up. The establishment, therefore, of the Board of Inland Revenue consisted of a Chairman, a Deputy Chairman, and five Commissioners ; subsequently the number of members of the Board has been reduced to the present establishment of five.

Secretary's office.

When the Department of Stamps and Taxes was united with the Excise, it was supposed that a Chief Secretary could undertake the general management of the business of all those three branches of Revenue ; and Mr. Freeling, at first, for a short time, and Mr. Keogh afterwards, held the office, upon the supposition that after a while this view could be carried into effect Practically, however, it has been found impossible to carry out the consolidation to its full extent in such an office as that of Secretary, and Mr. Keogh's time was entirely devoted to that portion of the business with which he was familiar from his previous training, namely that of Stamps and Taxes, and chiefly the former.

We, therefore, thought it much better to abolish the place of Chief Secretary, and to substitute two Joint Secretaries, one for Excise and one for Stamps and Taxes, and

by giving to each of these an Assistant we felt convinced that we should fully and satisfactorily provide for the requirements of this great Department.

Your Lordships were pleased to agree to our recommendation, and on Mr. Keogh's death in 1860, to appoint the former Assistant Secretaries, Mr. Dobson and Mr. Sargent, Joint Secretaries, and Mr. Corbett and Mr. Charles Hay, Assistant Secretaries.*

Special Commissioners.

On the first imposition of the Income Tax three Special Commissioners were appointed. They divided the business of the department into two branches, one for dealing with the claims to repayment, under the management of Mr. Fuller, and the other for making the special assessments under Schedule D. Two Special Commissioners had charge of this branch. In 1855 an additional Special Commissioner was appointed to meet the increase of business consequent on the extension of the Tax to Ireland; but on the retirement of Mr. Fuller in 1863 we confided the immediate superintendence of the Repayments to Mr. Long, who had previously been the Chief Clerk in it, and who has since been designated "Chief Examiner of Claims." We at the same time took upon ourselves the general control of the office, and thus obviated the necessity of filling up Mr. Fuller's appointment.

Solicitor's office.

In the year 1861 we made an attempt to place the office of our Solicitor on a more satisfactory footing. It was found that the ordinary salary given to a Clerk entering this office was not sufficient to attract persons who had received any kind of legal education, and it did not then appear to us desirable to incur so large an expense as would be necessary if the salary of the Clerks on admission were raised to such an amount as would secure the services of those possessing the required qualifications. It was considered that efficiency in the Clerks of the higher classes might be attained by making it a condition that no one should pass beyond a certain point in promotion without undergoing a satisfactory examination in the principles of common law and equity, and in conveyancing. Experience, however, proved that this scheme did not produce the required results, and in the year 1867 a complete re-organization of the office was effected; several of the Clerks retired on compensation allowances, and the number of established Clerks was reduced from 28 to 20, with a staff of 9 law stationers clerks; a new scale of salaries was sanctioned by your Lordships, which will be sufficient to induce, as we hope, persons who have some legal education to accept appointments as Clerks.

Re-organization in 1867.

The immediate effect of this re-arrangement is a slight reduction in expense; the ultimate effect will however be an increase, though not probably exceeding 400*l.*

The examination on entrance was also completely changed.

Fire Insurance office.

The Fire Insurance duty having been repealed by the Act 32 and 33 Vict. c. 14, the office charged with the examination of the accounts of the various fire offices will shortly be abolished, the staff has already been reduced to four, several of the Clerks having been appointed by your Lordships to various other Departments. By the abolition of this office we shall be enabled to reduce our estimates for the ensuing year by upwards of 3,200*l.*

Assessor of Stage and Hackney Carriage duty.

In the office of our Assessor of Stage and Hackney Carriage and Railway duties the services of most of the Clerks will cease to be required after the 31st March next, but we propose to retain for the present the services of the assessor in connexion with the assessment of the Railway duty. The immediate reduction in salaries will amount to 890*l.*

One of the most useful offices in our Department is the Laboratory.

The following account of its origin is taken from a Report by Mr. George Phillips, the Principal.

Origin of the Laboratory in 1842.

Adulteration of Tobacco.

"The Laboratory was established in the latter part of the year 1842, with a view to "suppress the adulteration of tobacco, which at that period prevailed so extensively as "seriously to affect the Revenue, there being but few manufacturers who did not resort "to the practice. This unhealthy state of the tobacco trade was, no doubt, induced by "the Act 3 & 4 Vict. c. 18, which was in force from the 3d July 1840 to the 10th August "1842, and by which all other enactments prohibiting the adulteration of tobacco were "repealed, and by sec. 11 the use of all ingredients, except the leaves of trees, herbs, "and plants, permitted. The effect of this enactment soon became apparent; the "manufacturers speedily became skilful in the adulteration of tobacco with substances "not prohibited by the Act, and such was their ingenuity, that from 50 to 70 per cent. "of foreign matter was, not unfrequently, introduced into the manufactured article.

* Mr. Dobson retired in 1863, Mr. Charles Hay in 1865, and Mr. Corbett in 1869.

" Concurrently with the operation of this Act, the importation of tobacco into the " United Kingdom fell off greatly, the amount in 1840 being 23,135,628 lbs., while, " in 1841, it was reduced to 22,103,367 lbs., and in 1842 still further reduced to " 21,788,954 lbs., being a total decrease in the two years of 1,346,674 lbs.

" In 1842, the attention of the Legislature was drawn to the increasing evil, and on " the 10th of August in that year, the Act 5 & 6 Vict. c. 93, was passed, by which " sect. 11 in the former Act was repealed, and the use of all substances prohibited " except those essential to the manufacture of tobacco.

means adopted for its suppression;

" The malpractices which had thus for a period of two years been permitted by law, " having taken deep root, and effected great changes in the economy of the tobacco " trade, it was obvious that many manufacturers would endeavour to continue them, and " that the law would be nearly inoperative unless chemical or other scientific means " could be adopted, by which adulteration could be detected, and the ever-increasing " ingenuity of the offenders circumvented; the Laboratory was therefore established, " and its operations were, in the first place, confined to the study and examination of " the various features of tobacco, both genuine and adulterated, of which but little was " then known, and to devising correct modes of analysis by which fraud could with " certainty be detected. The tobacco manufactories throughout the kingdom were then " rigorously examined by intelligent officers, numerous seizures were made, and prosecu- " tions sustained upon the analysis of the samples. The success of these measures " gradually removed the impression, which the manufacturers had entertained, that " adulterations, as then practised, could not be detected in the manufactured article, " and a feeling of insecurity in the commission of fraud became general amongst them.

consequent increase of importation.

" Concurrently with the progress of this new system of supervision, which is still " maintained, the importation of tobacco into the kingdom largely increased; such " increase being, for the years 1843, 1844, 1845, and 1846 respectively, 1,038,229 lbs., " 1,422,757 lbs., 1,602,189 lbs., and 704,944 lbs., being a total increase in the four years " of 4,768,189 lbs.

" The prevention of the adulteration of tobacco has always been considered the most " important duty of the Laboratory, the tobacco manufactories in London and its " neighbourhood being especially under the supervision of the Department, whilst those " in the country are visited by competent officers who have been specially instructed in " the Laboratory, and who have received a chemical education.

Organization of the office.

" During the first two years after the establishment of the Laboratory the duties were " performed by myself, but as the usefulness of the department became apparent the " business gradually extended so as to embrace the analysis of almost every exciseable " commodity, and it became necessary to employ an additional chemist. This arrange- " ment continued until 1852, when, in consequence of a still further and important " extension of the business of the Department, more assistants were required, from four " to six having been employed from that period up to the year 1856."

Permanent staff.

Subsequently, the business having greatly extended, it was felt desirable that the Department, instead of being supplied with temporary assistants who belonged to the surveying branch, and who, as soon as they became efficient, were taken away for the purposes of that branch, should have a certain number of fixed assistants who should be withdrawn entirely from the out-door service and permanently attached to the Laboratory, thus affording to the Principal more certain assistance in the various important duties with which he is charged.

This arrangement did not in any way impair the value of the Laboratory as a training school for the service generally.

In addition to their duties in the Laboratory the assistants are required to attend in any part of the kingdom such excise prosecutions as require scientific evidence.

Assistants, how educated.

From the year 1845 to 1859 the assistants had, in addition to their training in the Laboratory, received instructions at University College, at an annual cost of 800*l.*; but in consequence of the efficiency of the Laboratory, we, in the year 1859, decided that their chemical education should be conducted under the superintendence of the Principal, and although we had every confidence in Mr. Phillips, we considered it desirable that there should be an examination of the pupils at the end of each year by some eminent chemist unconnected with the department.

Examination by Dr. Hofmann.

Dr. Hofmann, who for some years undertook this duty, and who subjected the students to a severe test, both in writing and orally, expressed in very strong terms his approval of the system pursued by Mr. Phillips, and of the acquirements of his pupils.

Instruction of supervisors;

In the year 1856, believing that it would be an advantage to the revenue if the Examiners, before being stationed in the country as Supervisors, were made acquainted

with the characters of adulterated exciseable articles, and with the modes of detecting those forms of adulteration which most commonly occur, we directed that each Examiner should receive a month's instruction at the Laboratory. The result has been most satisfactory, by enabling the officers readily to ascertain whether dutiable articles of consumption are genuine or not.

of officers.

In addition to the Examiners a certain number of young officers are each year selected to receive instruction in the Laboratory. Those who apply for this privilege are subjected to an examination in the elements of chemistry and in mathematics, and the best of the candidates are admitted.

Important services of the Laboratory to this

Many investigations and experiments of great value to the Revenue have been made in our Laboratory, one of the most important being the eliciting of data upon which instruments and tables might be constructed for ascertaining the strength of spirits possessing an alcoholic value beyond that of the strongest spirits to which Sykes' hydrometer and tables are applicable. This investigation, which was of a most arduous character, was successfully accomplished, and the strongest spirit, even to absolute alcohol, can now be assayed at any temperature between 40° and 85° F.

and other Departments.

It is not merely to this Department that the services of our chemical staff are so valuable as we have described. There are many other Departments which have been indebted to them at one time or another for assistance in solving difficult questions, or in affording data for legislation, and we feel that there never was an outlay for public purposes more fully justified than that which has been applied in the formation and maintenance of this scientific branch of our Establishment.

It has thus come to pass, that the duties of the Laboratory are now of the most extensive and varied character, upwards of 10,000 samples being examined annually. Of these, about 2,000 are for the Board of Customs, and about 700 for the Board of Trade, the latter being samples of lime and lemon juice, for use in the merchant navy of the United Kingdom.

Stamps and Taxes—Surveying Branch.

Inspectors and Surveyors of Taxes, increase in 1842.

When the income tax was imposed for a limited period in 1842 the staff of Receiving Inspectors and Surveyors which then comprised,—

14 Receiving Inspectors,
2 Inspectors,
134 Surveyors,

was augmented by the appointment of 14 Assistant Inspectors and of a considerable number of supernumerary Surveyors. The provision for the additional work of the income tax continued to be of a temporary character until after the renewal of the tax for a period of 7 years in 1853, when the Surveyors districts were revised and a new establishment was formed, consisting of 197 Surveyors divided into seven classes, and 60 Assistant Surveyors.

1849. Inspectors ceased to be officers of receipt.

The Inspectors ceased to act as "officers of receipt" for taxes in 1849, when, in consequence of the consolidation of the Boards of Stamps and Taxes and Excise, it was arranged that the whole of the duties of Inland Revenue should be received by the Collectors of Excise who were appointed "officers of receipt" for taxes, but the Inspectors still continued to keep the accounts relating to the receipt and payment of taxes until 1861, when that business was transferred to the Accountant and Controller-General's Department at the head office.

Inspector General's Office remodelled in 1860.

In course of time the growth of miscellaneous indoor business in the Inspector-General's Department was found to interfere greatly with the execution of the duties of inspection, and upon the occurrence of a vacancy in the office of Inspector-General by the retirement of Mr. Garnett in 1860, your Lordships were pleased to sanction an arrangement which we proposed for the removal to our Accountant and Controller-General's Department, of such portions of the business of the Inspector-General's Department as had reference to accounts, while other portions of the business were placed under the control of a "Chief Examiner."

Chief Examiner. Chief Inspector's Department.

Provision was then made for the duties of Inspection by the constitution of a new Department consisting of,—

1 Chief Inspector,
1 Assistant Chief Inspector,
3 Inspectors.

The careful inspections made by the Chief Inspector and his staff were found to have contributed greatly to the efficiency of the service, and the reports which we have received from time to time of the results of their inspections have given us great satisfaction.

1862. Increase in Surveyors.

A general revision of Surveyors districts in England and Wales, again took place in 1862, when the establishment was increased in numbers and the scale of salaries was improved.

Beneficial effect of reducing the size of districts.

Although the increase in the number and the salaries of the Surveyors at this period involved an additional outlay of 12,000*l.* a year, it proved a most productive expenditure, as the reduction in the size of the districts enabled the Surveyors more thoroughly to master the business confided to them. In almost every case in which a district was divided, there was an immediate increase of revenue to a much greater extent comparatively than in other districts, so that the additional expense in salaries has been far more than repaid; while the encouragement afforded to the officers generally by an amelioration of their position has had a most beneficial effect in stimulating them to further exertions.

Similar improvements which have been made in the scales of salaries and in the establishments of the Surveyors in Scotland and in Ireland have been attended with like results. In fact we cannot speak too highly of the zeal and efficiency of the Suveyors of Taxes, who are not surpassed, as we believe, by any public servants of the same class in intelligence and judgment in the discharge of very troublesome and invidious functions.

1864. Consolidation of Chief Examiner's Office with Chief Inspector's.

Your Lordships were pleased to concur in a suggestion which we made in the year 1864 respecting the Chief Inspector's Department, by placing under his control the Clerks belonging to the Chief Examiner whose office was abolished, at a saving of 650*l.*, that Officer's salary.

Country Inspectors removed to London.

All but three of the Inspectors in the country districts were at the same time removed with your Lordships sanction to this office, and our experience of the benefits arising from the change induced us to recommend the removal to London of the other three Inspectors in 1868.

Your Lordships were also pleased to approve of an arrangement whereby the establishments of the Inspectors and Surveyors of Taxes in England and Wales were amalgamated with the establishment of the Chief Inspector's Department, which had heretofore comprised a separate class of Inspectors and several classes of Clerks.

The concentration of the entire body of Inspectors at the Head Office has been productive of economy in time and reduction of travelling charges, while it has brought about a greater uniformity of action among the Inspectors in superintending the assessment and collection of taxes throughout the country and in controlling the proceedings of the Surveyors.

1868. Reductions on transfer of Dog Tax to Excise.

The transfer of the dog tax to the excise in 1868 enabled us last year to abolish several Surveyorships, by which there was a saving of 3,000*l.* per annum. The conversion of the remaining assessed taxes, except inhabited house duty, into excise licences, and the simplification of the accounts which will ensue from the substitution of an annual payment for the previous system of quarterly collections, will enable us shortly to propose a still further reduction in the number of our Surveyors, while it will be productive of a great saving in travelling and other expenses.

Surveyors appointed Distributors of Stamps.

Your Lordships have been pleased to approve of our recommendation that the office of Distributor of Stamps should be held by Surveyors of Taxes when vacancies arise in towns where there are not resident Collectors of Inland Revenue. Such appointments have already been made at Oswestry, Gainsborough, Sandbach, and Stoke-on-Trent; and we propose as opportunities occur to make similar appointments in other places.

1869. Valuation (Metropolis) Act, 1869.

By the provisions of the "Valuation (Metropolis) Act, 1869," certain powers are given to the Surveyors of Taxes, with respect to the examination of the returns to be obtained under that Act, and the correction of the valuation lists. We have every confidence that the good judgment, experience, and independent position of our officers will enable them to render most valuable assistance in the making of the valuation lists, which are to be conclusive within the limits to which the Act applies, not only for all local rates, but also for the purposes of the house tax and income tax.

Excise Surveying Branch.

Increase of salaries in Excise surveying branch.

In the year 1858 it was found necessary to make a considerable increase in the salaries of the Excise Surveying Department. The immediate addition to our estimates was about 57,000*l.*, and when the scheme came into full operation and the maximum rates were attained the increased expense amounted to 110,000*l.*

Other improvements.

This revision of salaries was by no means the only benefit conferred upon the excise branch; much had been done to improve the character of that body, both by the prospect of speedier advancement which is held out to officers of merit and ability, and by the concession, previous to the grant of the new scale, of numerous small allowances and indulgences.

Vide p. 167.

Among the most beneficial of the improvements which have been introduced is the Benevolent Fund, an institution of which an account will be found in the Appendix. The Guarantee Fund, also, (established in 1852,) has relieved Supervisors, and officers of a higher rank, from the necessity of incurring obligations to sureties for their bonds to the Crown, and has freed them from a dependence which, there is too much reason to believe, was sometimes used to the detriment of the Revenue.

In addition to these advantages the increased sitting and officiating allowances, the allowance for horse keep to Supervisors and Officers, the abrogation of the superannuation deductions, and the abolition of general removes, together with the new scale of travelling allowances, are all to be viewed as additions to the comfort or emoluments of these officers.

Periodical removals of officers abolished.

The system of removing every officer after he had been five years in a station was, in fact, abandoned by us, solely out of consideration for the officers, and not without some misgivings as to the effect upon the collection of the Revenue. We have guarded the measure by making periodical inquiries into the character and conduct of each officer, and by exercising our power of removing them whenever we think it for the interest of the service.

Abolition of certain "surveys."

In the course of the year 1868 we made several improvements in our regulations, tending to the relief of Supervisors and Officers from duties which added to their labour and to their expenditure without any adequate advantage to the Revenue. Thus we abolished the surveys on a numerous class of Excise traders, called in our technical language "cautionary," such as tea and tobacco retailers and publicans, to visit whom the officer sometimes had to travel over a vast extent of country, at no small cost and inconvenience. The Supervisor again, one of our most important officers, has had his position greatly improved by being freed from the obligation of conforming to fixed rules for the employment of his time, and is now left to manage the superintendence of his district in the manner most convenient to himself. We believe that we shall obtain greater efficiency in that class of officers by casting upon them the entire responsibility of maintaining the discipline of the service, and securing the safety of the Revenue within their Districts, leaving to their discretion the means of performing the task, instead of defining for them each day's duties, and holding them strictly to the observance of their instructions.

Supervisor's position improved.

Horse allowances and travelling expenses revised.

Partly as a consequence of these changes, and partly because we had always felt that the obligation of keeping a horse for the performance of their duties, which was imposed upon a large number of our Supervisors and Officers, is open to many serious objections, we addressed ourselves to an inquiry into the circumstances of each district and station in order to see whether, with the aid of railways and occasional hirings of conveyances, it might not be possible, in some instances at least, to dispense with the officer's horse, and to grant him a sum which would cover his travelling charges, not exceeding the authorized allowance for horse keep. In the result, with your Lordships' sanction, a large number of officers have received allowances sufficient to meet their actual travelling expenses, though less than the allowance which they before had for horse keep. They have thus obtained a considerable boon, for the allowance for horse keep was admittedly insufficient, and was of necessity supplemented out of salary, and there was the additional, and sometimes very oppressive, burthen of the purchase of the horse.

To those officers whose travelling expenses would exceed the authorized allowance, and to those who, unfortunately, cannot be relieved from the obligation to keep a horse, an additional allowance was made to the extent of 15*l.* in the case of Supervisors, and 10*l.* to Officers. The cost was altogether 7,700*l.*

We believe that your Lordships were convinced that the grant of this sum was in itself just and necessary, but if any other justification of it were required it would not be difficult to show that it does not amount to more than the savings in our annual expenditure, and additions to income, effected by the transfer of new and troublesome duties to the officers among whom the grant has been distributed, and that they have thus created for themselves the fund from which they have been remunerated. We have already mentioned the great increase in the number of dogs brought under charge—so great that if the tax had not been reduced there would have been an addition to the revenue of more than 360,000*l.* Now this has been accomplished mainly by the exertions of the officers of excise, and the increase of travelling which it has occasioned has contributed not a little to elicit from them the complaints of the inadequacy of their horse allowances, so that when we find that the transfer of this duty has effected an actual saving of 6,500*l.*, partly in poundage to parochial officers and partly in salaries of Surveyors abolished, we have good grounds for saying that the allowances recently granted have been fairly earned by the recipients, and can scarcely be said to impose an additional charge upon the revenue.

Cost of the changes and justification of it.

Saving by transfer of dog tax.

In the year 1855 an important step was taken in the union of the office of Distributor of Stamps and Collector of Taxes at Edinburgh with that of Collector of Excise, and in the year 1860 a similar arrangement was carried into effect at Glasgow; the success which attended these measures was undoubted, and although we did not consider it, at that time, advisable to recommend that the offices should be at once united in all those towns in which we had a Collector of Inland Revenue, we have taken advantage of vacancies which have occurred in the office of Distributor to do so.

Union of offices of Collector of Excise and Distributor of Stamps.

Up to the present time we have been enabled to unite the offices in the following places, viz., Brighton, Bristol, Cambridge, Carlisle, Dumfries, Gloucester, Halifax, Lichfield, Liverpool, Londonderry, Newcastle, Nottingham, Portsmouth, Salisbury, Southampton, Stourbridge, Sunderland, Taunton, Truro, Waterford, Welshpool, and Worcester.

In Ireland we took the opportunity afforded by the retirement of the Controller of Stamp Duties, to abolish the office of Receiver General of Stamps as a separate office, and to transfer the duties to the Collector of Excise; we at the same time divided between the Controller of Stamps and the Collector of Excise the functions of the Warehouse-keeper of Stamps, who, as well as the Receiver General, was placed upon the retired list.

1861. Consolidation of offices in Dublin.

In the year 1864 the office of Distributor of Sea Policy stamps was abolished, and the duties transferred to the Collector of London North (now London Central) Collection.

By these amalgamations, after providing for compensations and additions to salaries and establishments of the Collectors, we have effected a net annual saving of upwards of 10,000*l.*, which will be increased, as the compensation allowances cease, by about 2,600*l.*, making a total ultimate saving of nearly 13,000*l.*

Saving effected.

The introduction of the District Registries of the Court of Probate, 1858, made such an alteration in the emoluments of some of our Distributors, by the addition of poundage on the sale of Probate and Administration stamps, which are frequently of high denominations, that we were compelled to revise the rates of poundage for the whole of the existing districts, by which an annual saving to the amount of 5,000*l.* was effected.

Revision of distributors' districts.

Besides the foregoing we have made arrangements in many large towns to bring the offices of the Collectors of Inland Revenue, Surveyors of Taxes, and Distributors of Stamps under one roof in the most convenient locality, thus facilitating the transaction of business between the various branches of this Department, and at the same time meeting the convenience of the public.

Various functionaries brought into one building

Your Lordships are aware that throughout the Surveying branch of the Excise there is a constant adaptation of the number of Officers in each Collection to the actual requirements of the service, varying as they do with the changes among the traders subject to inspection.

The same principle, though to a much more limited extent, also prevails as regards the Tax Districts.

Constant revision of Excise Surveying Establishment.

The body of inspecting officers attached to the chief office, under the name of Surveying General Examiners, affords us a ready means of investigating the truth of statements affecting the conduct of our officers; and their constant visits to all parts of the United Kingdom keep us informed of the wishes and requirements of the traders who are subject to our survey. The Inspectors of Taxes perform similar functions with respect to the Stamp and Tax branch.

Utility of inspecting officers.

1869. Proposed further improvements in Excise Establishments.

Notwithstanding the improvements we have mentioned in the Excise Surveying Establishment, there remained much to be done in order to place it on a satisfactory footing. We have recently laid before your Lordships our views on the subject, and as our reasons for the suggested alterations in classification and salaries are given at length in the Report now under your Lordships' consideration, it is not necessary, if indeed it would be becoming, to repeat them and give them publicity in these pages.

APPENDIX.

EXCISE.

An Account of the Net Receipt of the Duties of Excise in the Ten Years ended 31st March 1869.

Years ended 31st March.	Spirits.				Malt.				Hops.	Paper.				Railways.			Stage Carriages.			Hackney Carriages.	Total Railways and Stage and Hackney Carriages.	Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.*	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	London only.	Great Britain.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	4,191,152	2,902,620	2,685,188	9,778,960	6,084,212	224,625	340,044	6,648,881	452,218	954,137	282,283	55,349	1,291,769	329,744	29,468	359,212	118,092	9,571	127,663	86,191	573,066	1860
1861	4,283,624	2,677,018	2,264,896	9,225,538	5,679,631	205,511	323,671	6,208,813	582,728	965,229	281,226	59,798	1,306,253	337,079	29,202	366,281	118,447	9,436	127,883	87,751	581,915	1861
1862	4,248,327	2,910,688	2,459,276	9,618,291	5,312,379	218,442	335,482	5,866,302	215,806	197,144	125,018	13,085	335,247	342,145	30,032	372,178	116,191	9,231	125,422	91,184	588,784	1862
1863	4,178,261	2,931,604	2,289,842	9,399,707	4,907,408	205,369	277,132	5,389,909	Duty repealed.	—	—	—	—	353,159	29,898	383,057	123,364	9,081	132,445	97,461	612,963	1863
1864	4,186,081	3,159,173	2,347,261	9,692,515	5,547,553	239,318	305,866	6,092,736	—	—	—	—	—	371,441	32,184	403,626	119,312	9,163	128,475	98,121	630,222	1864
1865	4,390,272	3,319,274	2,467,185	10,176,731	5,800,660	251,230	342,664	6,394,553	—	—	—	—	—	405,357	33,975	439,332	119,973	9,205	129,178	102,647	671,157	1865
1866	4,389,916	3,340,345	2,697,907	10,437,168	5,795,659	299,339	326,262	6,421,260	—	—	—	—	—	427,925	35,098	463,023	118,765	10,328	129,093	107,022	699,138	1866
1867	4,465,672	3,503,036	2,887,141	10,855,849	6,169,962	315,643	330,781	6,816,386	—	—	—	—	—	436,608	35,024	471,632	66,223	6,025	72,248	105,932	649,812	1867
1868	4,339,466	3,302,582	2,869,482	10,511,530	5,685,959	292,997	323,463	6,302,419	—	—	—	—	—	448,153	37,984	486,142	32,393	3,163	35,556	102,416	624,114	1868
1869	4,341,926	3,335,320	2,878,973	10,556,219	5,862,665	289,178	375,865	6,527,708	—	—	—	—	—	459,065	40,232	499,297	33,188	3,292	36,480	99,031	634,808	1869

(continued)

Years ended 31st March.	Game Licences.				Other Licences.*				Total Licences.	Chicory.†	Race Horses.	Sugar, Home-made.				Sugar used by Brewers.				Total Excise.				Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	England.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	—	—	13,047	13,047	1,206,248	129,619	127,947	1,463,814	1,476,861	—	6,233	—	—	—	—	—	—	—	—	13,428,227	3,578,186	3,221,575	20,227,988	1860
1861	106,324	12,553	11,029	129,906	1,232,189	131,642	128,856	1,492,687	1,622,593	357	6,245	—	—	—	—	—	—	—	—	13,399,604	3,346,588	2,788,250	19,534,442	1861
1862	117,685	13,147	10,152	140,984	1,237,982	132,795	129,836	1,500,613	1,641,597	2,317	6,957	—	—	—	—	—	—	—	—	11,888,117	3,439,353	2,947,831	18,275,301	1862
1863	106,826	11,983	9,636	128,445	1,488,395	143,910	144,546	1,776,851	1,905,296	3,010	6,422	89	—	—	89	—	—	—	—	11,264,395	3,331,845	2,721,156	17,317,396	1863
1864	113,809	12,243	9,410	135,462	1,547,517	149,504	146,652	1,843,673	1,979,135	7,211	7,288	—	—	—	—	—	—	—	—	11,998,333	3,601,585	2,809,189	18,409,107	1864
1865	122,497	12,988	9,222	144,707	1,689,999	160,284	149,412	1,999,696	2,144,403	10,463	7,746	39	—	—	39	4,198	239	107	4,544	12,653,851	3,787,195	2,968,590	19,409,636	1865
1866	133,913	13,915	10,477	158,305	1,732,776	166,191	154,635	2,053,602	2,211,907	13,273	8,424	276	—	—	276	10,072	303	134	10,509	12,738,021	3,874,519	3,189,415	19,801,955	1866
1867	135,737	14,597	12,088	162,422	1,809,737	171,937	160,222	2,141,896	2,304,318	23,359	8,889	10	—	—	10	32,310	397	587	33,294	13,254,439	4,046,659	3,390,819	20,691,917	1867
1868	129,706	13,229	12,534	155,469	2,101,298	214,882	168,588	2,484,768	2,640,237	21,608	9,263	747	—	—	747	59,767	550	3,053	63,370	12,930,776	3,865,392	3,377,120	20,173,288	1868
1869	140,915	14,418	13,115	168,448	2,088,762	205,493	173,503	2,467,758	2,636,206	15,910	9,748	6,340	—	—	6,340	59,424	733	3,290	63,447	13,116,974	3,888,666	3,444,746	20,450,386	1869

* A detailed account of these Licences will be found on page 150, and also in the Volume of Tables.

† None charged in Scotland or Ireland.

Alterations in the Rates of Duties, &c.

Years ended 31st March.

Spirits.

1860.—United Kingdom—Duty increased 1*d.* per gallon from February 29, 1860.—23 & 24 Vict. c. 129.

1861.—United Kingdom—Duty increased 1*s.* 11*d.* per gallon from July 17, 1860.—23 & 24 Vict. c. 129.

1866.—Bonding of Rectified Spirits for home consumption allowed, subject to charges, from July 5, 1865.—28 & 29 Vict. c. 98.

Malt.

1860.—Credit for payment of duty reduced from 18 to 12 weeks from October 1, 1859.—22 & 23 Vict. c. 18. s. 7.

1861.—Credit for payment of duty reduced from 12 to 6 weeks from October 1, 1860.—23 & 24 Vict. c. 113. s. 2.

1863.—Credit extended on payment of interest, &c. from January 1, 1863.—26 Vict. c. 3. s. 1.

1866.—Duty on Light Grain may be charged by weight from September 1, 1865.—28 & 29 Vict. c. 66.

Hops.

1861.—Great Britain—Duty reduced from 2*d.* and 5 per cent. to 1½*d.* per lb. from August 28, 1860.—23 & 24 Vict. c. 113.

1863.—Duty repealed from June 3, 1862.—25 Vict. c. 22.

Paper.

1862.—Duty repealed from September 30, 1861.—24 Vict. c. 20.

Railways.

1864.—Exemption of excursion traffic restricted.—26 & 27 Vict. c. 33.

Stage Carriages.

1864.—Duty, when not more than eight persons conveyed, reduced to ½*d.* per mile from June 29, 1863.—26 & 27 Vict. c. 33.

1867.—Duty reduced to ¼*d.* per mile from July 6, 1866, per Act 29 Vict. c. 36.

Game Licences.

1861.—Great Britain—Transferred from Assessed Taxes to Excise, August 13, 1860, and rates of duty altered.—23 & 24 Vict. c. 90.

Other Licences.

1861.—England and Ireland—To keep Refreshment Houses, and to Retail Foreign Wine, at various rates, imposed from July 1, 1860.—23 & 24 Vict. cc. 27 and 107.

To Dealers in Sweets or made Wines, 5*l.* 5*s.*, imposed from August 28, 1860.—23 & 24 Vict. c. 113.

1862.—To Dealers in Spirits to sell Spirits in quantities not less than one reputed quart bottle, 3*l.* 3*s.*—24 & 25 Vict. c. 21.

To Sellers of Table Beer at a price not exceeding 1½*d.* per quart, 5*s.*, imposed June 28, 1861.—24 & 25 Vict. c. 21.

To Retailers of Methylated Spirits, 2*l.* 2*s.*, imposed August 6, 1861.—24 & 25 Vict. c. 91.

1863.—Brewers' Licences increased from October 10, 1862 (in lieu of Hop Duty repealed).—25 Vict. c. 22.

Victuallers' Occasional Licences imposed, 5*s.*, June 3, 1862.—25 Vict. c. 22.

Years ended 31st March.

Other Licences—continued.

1864.—Beer Dealers additional Licence to retail, at 1*l.* 1*s.*, from June 29, 1863.—26 & 27 Vict. c. 33.

Publicans whose houses are rated under 20*l.*, and who do not sell Spirits, Licence to retail Beer increased from 1*l.* 2*s.* 0½*d.* to 3*l.* 6*s.* 1¾*d.*, from October 10, 1863.—26 & 27 Vict. c. 33.

Stage Carriages used occasionally only—Daily Licences granted at various rates, and the Licence on Stage Carriages to convey not more than eight persons reduced from 3*l.* to 10*s.*, from June 29, 1863.—26 & 27 Vict. c. 33.

Victuallers' Occasional Licences—Rates altered to 2*s.* 6*d.* per day, and 10*s.* for any number of days not less than four nor exceeding six after the first six days, from June 29, 1863.—26 & 27 Vict. c. 33.

1865.—Licences to sell Tea, &c., Duty reduced to 2*s.* 6*d.* where house is rated at less than 8*l.*—27 Vict. c. 18.

Occasional Licences to sell Wine, Beer, and Tobacco, not exceeding three days: Wine or Beer, 1*s.* per day; Tobacco, 4*d.* per day.—27 Vict. c. 18.

Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards and of Patent Medicines, transferred from Stamps to Excise.—27 & 28 Vict. c. 56.

1867.—Licences to let Horses for Hire, Rates altered from July 6, 1866, per Act 29 Vict. c. 36. :—

1 Horse or 1 Carriage				-	£ 5
Not exceeding	3	Horses or	2	Carriages -	10
„	4	„	3	„ -	15
„	5	„	4	„ -	20
„	6	„	5	„ -	25

Beyond these numbers of Horses or Carriages Rates not altered.

Hawkers' Licences.—Date of expiry changed per Act 29 & 30 Vict. c. 64. Annual Licences from January 31 to March 31. Half-yearly from July 30 and January 31 to September 30 and March 31.

1868.—Licences to Retailers of Methylated Spirits reduced to 10*s.* from October 1, 1867, per Act 30 & 31 Vict. c. 90.

Licences to keep Dogs—Great Britain—Duty 5*s.* on each Dog, in lieu of Assessed Tax, from April 6, 1867, per Act 30 Vict. c. 5.

Chicory.

1861.—United Kingdom—Duty of 3*s.* per cwt. imposed from August 28, 1860.—23 & 24 Vict. c. 113.

1862.—Increased on April 1, 1861, 2*s.* 6*d.* per cwt., and on June 12, 3*s.* per cwt.—24 Vict. c. 20.

1863.—Increased on April 1, 1862, from 8*s.* 6*d.* to 11*s.* per cwt.—24 Vict. c. 20.

1864.—Increased from 11*s.* to 1*l.* 1*s.* 9*d.* per cwt., from June 8, 1863.—26 Vict. c. 22.

1865.—Increased from 1*l.* 1*s.* 9*d.* to 1*l.* 4*s.* 3*d.* per cwt., from April 1, 1864.—26 Vict. c. 22.

Sugar, Home-made.

1868.—Duty at various rates from May 1, 1867.—30 Vict. c. 20.

Sugar used in brewing.

1868.—Duty of 3*s.* 6*d.* per cwt. imposed from May 1, 1867.—30 Vict. c. 20.

An Account of the Net Receipt of the Duties of Stamps in the Ten Years ended 31st March 1869.

Years ended 31st March.	Deeds and other Instruments.	Patents for Inventions.	Probates of Wills and Letters of Administration and Testamentary Inventories.				Legacy and Succession Duties.				Total Probate, Legacy, and Succession Duties.	Bills of Exchange and Promissory Notes.	Bankers' Notes and Composition.				Receipts, Drafts, and other 1d. Inland Revenue Stamps.	Years ended 31st March.
	United Kingdom.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,278,731	102,457	1,046,325	118,138	75,599	1,240,062	1,793,970	162,050	148,649	2,104,669	3,344,731	505,233	33,889	12,794	25,213	71,896	387,874	1860
1861	1,327,348	104,758	1,104,312	108,764	75,218	1,288,294	1,858,234	189,171	114,370	2,161,825	3,450,119	571,229	31,894	15,588	24,731	72,213	436,602	1861
1862	1,336,152	102,052	1,110,499	119,332	77,476	1,307,307	1,942,492	214,379	109,479	2,266,350	3,573,657	549,759	30,899	16,265	22,716	69,880	423,955	1862
1863	1,396,358	111,331	1,122,506	121,762	81,091	1,325,359	2,031,359	210,301	132,776	2,374,436	3,699,795	574,984	91,720	16,782	20,683	129,185	452,682	1863
1864	1,503,817	110,592	1,253,879	131,526	86,246	1,471,651	1,883,771	216,195	151,615	2,251,581	3,723,232	664,117	92,550	17,326	20,193	130,069	477,196	1864
1865	1,636,784	113,579	1,282,889	139,788	88,484	1,511,161	1,977,648	210,055	150,291	2,337,994	3,849,155	769,311	93,221	17,258	20,681	131,160	500,249	1865
1866	1,633,923	114,331	1,374,425	125,542	80,809	1,580,776	2,248,654	203,875	151,803	2,604,332	4,185,108	768,531	91,474	18,472	22,228	132,174	531,324	1866
1867	1,619,313	114,815	1,363,530	151,946	107,797	1,623,273	2,174,580	249,739	143,716	2,568,044	4,191,317	730,069	89,086	18,994	21,582	129,662	547,583	1867
1868	1,602,193	117,742	1,382,316	161,208	92,311	1,635,835	2,445,295	257,451	180,002	2,882,748	4,518,583	690,440	87,535	21,343	21,478	130,356	562,548	1868
1869	1,572,571	119,330	1,323,573	148,553	119,602	1,591,728	2,324,762	271,039	173,910	2,769,711	4,361,439	695,438	88,135	20,510	23,069	131,714	567,456	1869

(*continued*)

Years ended 31st March.	Fire Insurances.				Marine Insurances.				Licences and Certificates.				Newspapers.				Patent Medicines.	Gold and Silver Plate Duty.				Years ended 31st March.
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,271,298	93,270	67,757	1,432,325	302,901	19,379	1,237	323,517	175,173	29,051	16,024	220,248	105,179	19,100	17,278	141,557	43,692	61,338	2,255	1,026	64,619	1860
1861	1,310,648	101,931	72,961	1,485,540	306,239	18,191	912	325,342	174,723	28,999	15,529	219,251	99,923	18,109	16,058	134,090	44,786	63,984	1,946	1,105	67,035	1861
1862	1,345,172	113,151	76,519	1,534,842	317,207	17,138	853	335,198	200,509	30,642	15,495	246,646	94,499	17,662	15,966	128,127	44,270	54,656	1,691	717	57,064	1862
1863	1,385,639	118,038	76,960	1,580,637	347,220	18,708	679	366,607	191,697	30,847	15,305	237,849	92,469	16,485	15,046	124,000	48,002	56,371	1,550	726	58,647	1863
1864	1,431,119	122,586	79,729	1,633,434	387,542	19,476	677	407,695	196,019	31,671	15,476	243,166	88,945	16,536	14,506	119,987	49,849	57,108	1,880	577	59,565	1864
1865	1,381,138	118,879	72,379	1,572,396	377,113	21,101	554	398,768	98,229	22,851	10,104	131,184	88,124	15,574	13,849	117,547	52,978	59,774	1,921	669	62,364	1865
1866	1,034,057	91,788	52,540	1,178,385	450,555	21,366	641	472,562	99,989	24,167	9,862	134,018	91,038	15,921	13,825	120,784	57,336	62,341	2,060	782	65,183	1866
1867	827,664	76,290	48,384	952,338	459,532	21,772	863	482,167	98,465	24,634	10,199	133,298	86,635	15,362	13,498	115,495	59,600	62,056	2,199	704	64,959	1867
1868	850,868	83,256	39,895	974,019	156,136	7,087	*	162,974	97,886	24,621	9,441	131,948	87,743	14,610	13,425	115,778	59,815	57,318	1,963	787	60,068	1868
1869	915,822	94,261	8,571	1,018,654	76,267	3,220	150	79,637	98,373	25,419	9,723	133,515	83,702	14,405	13,407	111,514	63,954	54,755	1,950	777	57,482	1869

* Repayments 249*l.* in excess of receipt.

(*continued*)

Years ended 31st March.	Cards.	Probate Court Fee Stamps.			Divorce and Matrimonial Causes Fee Stamps.	Admiralty Court Fee Stamps.	Land Registry Fee Stamps.	Registration of Deeds Fee Stamps.	Law, Equity, Exchequer, and Chancery Fund.	Companies Registration Fee Stamps.	Record of Title Fee Stamps.	Common Law Court Fee Stamps.	Chancery Court Fee Stamps.	Public Record Fee Stamps.	Copyhold, Inclosure, and Tithe Commission Fee Stamps.			Total Stamps.	Years ended 31st March.
	United Kingdom.	England.	Ireland.	Total.	England.	England.	England.	Ireland.	Ireland.	United Kingdom.	Ireland.	England.	Ireland.	England.	England.	Scotland.	Great Britain.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	15,256	49,472	7,414	56,886	2,557	6,578	—	—	34,381	—	—	—	—	—	—	—	—	8,032,538	1860
1861	14,533	50,272	7,433	57,705	2,619	9,025	—	—	38,594	—	—	—	—	—	—	—	—	8,360,789	1861
1862	13,637	97,366	11,833	109,199	2,624	9,616	—	—	43,918	—	—	—	—	—	—	—	—	8,580,596	1862
1863	9,162	106,282	12,446	118,728	2,420	9,862	64	—	46,487	—	—	—	—	—	—	—	—	8,966,800	1863
1864	8,200	115,514	12,488	128,002	2,637	9,267	133	—	41,957	—	—	—	—	—	—	—	—	9,312,915	1864
1865	8,801	121,971	12,889	134,860	2,914	9,808	411	3,465	36,240	—	—	—	—	—	—	—	—	9,531,974	1865
1866	8,941	122,318	13,228	135,546	2,701	9,867	1,275	10,895	30,780	—	—	—	—	—	—	—	—	9,593,664	1866
1867	9,161	128,664	14,215	142,879	2,468	11,066	1,689	11,453	31,864	2,843	44	—	—	—	—	—	—	9,354,083	1867
1868	9,213	123,634	14,209	137,843	2,526	10,777 Ireland 175	1,254	11,769	33,479	7,654	74	112,080	7,453	—	—	—	—	9,460,761	1868
1869	10,174	122,242	13,333	135,575	2,795	8,042 Ireland 534	1,479	10,772	30,320	7,447	63	90,454	15,370	581	1,586	10	1,596	9,227,906	1869

Alterations in the Rates of Duties, &c.

Years ended 31st March.

Deeds and other Instruments.

1861.—Dock Warrants—Duty of 3*d.* imposed from April 3, 1860.—23 Vict. c. 15.
Cost Book Mines, on transfer of Shares, &c.—Duty of 6*d.* imposed from April 3, 1860.—23 Vict. c. 15.
Awards—New Duties (ad valorem) from 2*s.* 6*d.* to 35*s.*, in lieu of a fixed Duty of 35*s.*, from August, 28, 1860.—23 & 24 Vict. c. 111.
Policies for Accidental Death, Personal Injury, or loss, or damage of Glass (except by Fire)—Duties from 1*d.* to 3*d.* imposed from August 28, 1860.—23 & 24 Vict. c. 111.
Declaration in lieu of an Affidavit—Duty of 2*s.* 6*d.* imposed from April 3, 1860.—23 Vict. c. 15.
Agreements under hand only, relative to matter of the value of 5*l.* or upwards, reduced from 2*s.* 6*d.* to 6*d.*, from April 3, 1860.—23 Vict. c. 15.
Agreements for Leases not exceeding seven years, charged as Leases, from April 3, 1860.—23 Vict. c. 15.
Life Policies for any sum not exceeding 25*l.*—Duty reduced from 6*d.* to 3*d.* from August 28, 1860.—23 & 24 Vict. c. 111.
Power of Attorney for the sale of Government Stock, not exceeding in value 20*l.*, or the receipt of annual sums not exceeding 10*l.*—Duty reduced from 1*l.* to 5*s.* from April 3, 1860.—23 Vict. c. 15.

1862.—Leases of Furnished Houses for less than a year, or Agreements, &c., where the rent exceeds 25*l.*—Duty of 2*s.* 6*d.* imposed from June 28, 1861.—24 & 25 Vict. c. 21.
Protests and other Notarial Acts—Duties reduced from August 6, 1861.—24 & 25 Vict. c. 91.
Proxy Duty for voting at meeting of members, &c. of charitable institutions reduced from 30*s.* to 6*d.* from August 6, 1861.—24 & 25 Vict. c. 91.

1863.—Bonds or other Security for Foreign or Colonial Loans—Same Duty imposed as is chargeable on other Bonds, from June 3, 1862.—25 Vict. c. 22.

1865.—Admissions to Ecclesiastical Benefices, &c. of small Value—Duties graduated from 5*l.*, the previous minimum, to 1*l.*, according to the yearly value of the Benefice.—27 Vict. c. 18.
Letters or Powers of Attorney for the Receipt of Dividends—Duty reduced.—27 & 28 Vict. c. 56.

1866.—Conveyances, Appraisements, Awards—Duties altered and reduced.—28 & 29 Vict. c. 96.
Certain Licences granted by Ecclesiastical Authority—Duty reduced from 2*l.* to 10*s.*—28 & 29 Vict. c. 96.
Charter-parties—Duty reduced from 5*s.* to 6*d.*—28 & 29 Vict. c. 96.
Transfers of Mortgage—Duty made 6*d.* per 100*l.*—28 & 29 Vict. c. 96.
Certificates of Marriage, &c.—Duty of 5*s.* repealed.—28 & 29 Vict. c. 96.
Contracts under Highway Acts—Duty of 6*d.* only.—28 & 29 Vict. c. 96.

Probates of Wills, Letters of Administration, and Testamentary Inventories.

1860.—Graduated Stamp Duty extended.—22 & 23 Vict. c. 36.
1865.—Exemption where the Effects do not exceed 100*l.*, from 25th July, 1864.—27 & 28 Vict. c. 56.

Bills of Exchange and Promissory Notes.

1861.—Foreign Promissory Notes for payment of money within the United Kingdom—The same Duty as Inland Bills of Exchange from August 28, 1860.—23 & 24 Vict. c. 111.
Inland Promissory Notes exceeding 4,000*l.*, same Duty as Inland Bills.—23 & 24 Vict. c. 111.
Inland Bills of Exchange and Foreign Bills of Exchange drawn in sets—ad valorem Duty continued beyond 4,000*l.* from April 3, 1860.—23 Vict. c. 15.
Foreign Bills of Exchange on demand, drawn abroad, same duties imposed as on Bills payable after date, in lieu of the Duty of 1*d.* from April 3, 1860.—23 Vict. c. 15.

1862.—Foreign Bills of Exchange drawn out of the United Kingdom, alteration of Rates.—24 & 25 Vict. c. 21.

Receipts, Drafts, and 1*d. Inland Revenue Stamps.*

1861.—Delivery Orders upon sale or transfer of Goods of the value of 40*s.* or upwards—Duty of 1*d.* imposed from April 3, 1860.—23 Vict. c. 15.
Certified Copy or Extracts from the Registers of Births, Baptisms, Marriages, Deaths, or Burials—Duty of 1*d.* imposed from April 3, 1860.—23 Vict. c. 15.
Contract Notes for sale or purchase of Government or other Public Stocks, Shares, &c. of the value of 5*l.* or upwards—Duty of 1*d.* imposed from August 28, 1860. 23 & 24 Vict. c. 111.

Years ended 31st March.

Receipts, Drafts, and 1*d. Inland Revenue Stamps*—cont.

1865.—Proxies to vote at meetings of Joint Stock Companies—Duty reduced from 6*d.* to 1*d.*—27 Vict. c. 18.
Voting Paper, for voting at meetings of Joint Stock Companies, &c.—Duty of 1*d.* imposed—27 Vict. c. 18

1866.—Policies, Fire—Duty reduced from 1*s.* to 1*d.* from June 25, 1865.—28 Vict. c. 30.
Memorandum or Receipt for Money before issuing Policy—Duty of 1*d.* imposed.—28 Vict. c. 30.
Agreements for letting Small Tenements for less than a year—1*d.* Duty only.—28 & 29 Vict. c. 96.

Fire Insurances.

1865.—On Stock in Trade—Duty reduced from 3*s.* to 1*s.* 6*d.* for every 100*l.* insured from June 25, 1864.—27 Vict. c. 18.

1866.—An uniform rate of 1*s.* 6*d.* for every 100*l.* insured from June 25, 1865.—28 Vict. c. 30.
Policies made abroad by Insurers in the United Kingdom charged with Duty.—28 & 29 Vict. c. 96.

Marine Insurances.

1866.—Duty on certain Time Policies reduced.—28 & 29 Vict. c. 96.
Policies made abroad by Insurers in the United Kingdom charged with Duty.—28 & 29 Vict. c. 96.

1868.—Duty on Policies for Voyages reduced to 3*d.*, and on Time Policies to 3*d.* and 6*d.*, for every 100*l.* insured.—30 Vict. c. 23.

Licences and Certificates.

1862.—House Agents letting Furnished Houses exceeding the rent or value of 25*l.*—New Licence Duty imposed from July 5, 1861.—24 & 25 Vict. c. 21.
Hawkers' and Pedlars' Licences, Great Britain—Duties reduced from July 31, 1861.—24 & 25 Vict. c. 21.

1863.—Card Licences—To makers of Cards or Dice, Duty of 5*s.* repealed. Persons selling Playing Cards, if a maker, a Duty of 1*l.* imposed; if not a maker, 2*s.* 6*d.*—25 Vict. c. 22.
Licences to Hawkers and Pedlars (with One Horse), Duty of 8*l.* reduced to 4*l.* (Great Britain)—25 Vict. c. 22.

1865.—Licences transferred to the Excise, except Attorneys', &c., Bankers', and Stage and Hackney Carriage Drivers'.—27 & 28 Vict. c. 56.

1866.—Conveyancers' and Special Pleaders' Certificates—(For the first three years of being in practice) reduced to half the Duty, viz. from 9*l.* to 4*l.* 10*s.*—28 & 29 Vict. c. 96.

Cards.

1863.—Duty reduced from 1*s.* to 3*d.* per pack, from September 1, 1862.—25 Vict. c. 22.

Probate Court Fee Stamps.

1862.—District Registrars. Stamps in lieu of Fees.—23 & 24 Vict. c. 111.

Land Registry Fee Stamps (England).

1863.—Duties imposed from October 15, 1862.—25 & 26 Vict. c. 53.

Registration of Deeds Fee Stamps (Ireland).

1865.—Fees to be collected by means of Stamps.—27 & 28 Vict. c. 76.

Record of Title Stamps (Ireland).

1866.—Fees to be collected by means of Stamps.—28 & 29 Vict. c. 88.

Companies Registration Fee Stamps.

1866.—Fees to be collected by means of Stamps.—29 & 30 Vict. c. 76.

Common Law Court Fee Stamps (England).

1868.—Produce included in Inland Revenue from April 1, 1867.

Chancery Court Fee Stamps (Ireland).

1868.—Fees to be collected by means of Stamps.—30 & 31 Vict. c. 44.

Admiralty Court Fee Stamps.

1868.—Extended to Ireland.—30 & 31 Vict. c. 114.

Public Record Fee Stamps.

1869.—Fees to be collected by means of Stamps under Act 29 & 30 Vict. c. 76.

Copyhold, Inclosure, and Tithe Commission Fee Stamps.

1869.—Fees to be collected by means of Stamps under Act 29 & 30 Vict. c. 76.

TAXES.

An Account of the Net Receipt of Land and Assessed Taxes, and Property and Income Tax in the Ten Years ended 31st March 1869.

Years ended 31st March.	Land Tax. On Lands, Tenements, &c.			Assessed Taxes. Inhabited Houses. Schedule B.			Servants. Schedule C.			Carriages. Schedule D.			Horses for Riding, &c. Schedule E.			Other Horses and Mules. Schedule F.			Dogs. Schedule G.			Horse Dealers, and additional 10*l.* per cent., 3 Vict. c. 17. Schedule H.			Year ended 31st March.
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,102,581	34,876	1,137,457	744,771	52,109	796,880	180,872	17,358	198,230	291,831	27,406	319,237	217,206	19,696	236,902	108,431	13,243	121,674	173,682	19,962	193,644	13,917	1,641	15,558	1860
1861	1,110,301	35,040	1,145,341	769,855	53,081	822,936	184,650	17,455	202,105	302,381	27,811	330,192	222,448	19,990	242,438	112,359	13,445	125,804	177,657	19,863	197,520	13,910	1,822	15,732	1861
1862	1,100,582	34,639	1,135,221	772,566	54,057	826,623	183,680	17,667	201,347	304,185	28,564	332,749	220,843	20,235	241,078	113,898	13,849	127,747	176,558	19,969	196,527	13,841	1,907	15,748	1862
1863	1,071,830	34,761	1,106,591	788,422	56,257	844,679	186,124	17,770	203,894	310,618	29,488	340,106	223,219	20,389	243,608	116,123	13,998	130,121	179,674	20,292	199,966	13,904	1,664	15,568	1863
1864	1,073,171	34,583	1,107,754	840,637	57,637	898,274	190,759	18,071	208,830	320,399	30,434	350,833	227,950	20,599	248,549	120,112	14,182	134,294	184,734	20,595	205,329	13,374	1,582	14,956	1864
1865	1,089,345	34,575	1,123,920	857,743	59,063	916,806	193,003	18,241	211,244	327,473	31,328	358,801	230,672	20,676	251,348	123,345	14,664	138,009	189,322	21,008	210,330	13,491	1,458	14,949	1865
1866	1,075,367	34,821	1,110,188	890,728	62,084	952,812	198,197	18,484	216,681	338,108	32,149	370,257	236,277	20,899	257,176	128,875	15,060	143,935	198,146	21,167	219,313	13,890	1,374	15,264	1866
1867	1,077,232	34,538	1,111,770	963,568	63,669	1,027,237	204,449	19,036	223,485	351,674	33,560	385,234	243,025	21,413	264,438	135,058	15,674	150,732	209,376	22,254	231,630	14,555	1,432	15,987	1867
1868	1,057,531	35,184	1,092,715	1,003,187	65,586	1,068,773	201,271	19,184	220,455	348,524	34,388	382,912	238,787	21,578	260,365	135,382	16,223	151,605	177,941	13,722	191,663	14,842	1,602	16,444	1868
1869	1,082,900	34,690	1,117,590	1,062,821	68,528	1,131,349	213,817	19,716	233,533	373,048	35,556	408,604	252,760	21,685	274,445	144,874	16,255	161,129	69,907	101	70,008	16,022	1,724	17,746	1869

(*continued*)

Years ended 31st March.	Assessed Taxes. Hair Powder. Schedule I.			Armorial Bearings. Schedule K.			Game Duties, and additional 10*l.* per Cent., 3 Vict. c. 17. Schedule L.			Total Assessed Taxes.			Property and Income Tax.				Total Land and Assessed Taxes, Property and Income Tax.				Years ended 31st March.
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
1860	1,135	56	1,191	50,323	5,067	55,390	147,434	13,087	160,521	1,929,602	169,625	2,099,227	8,150,990	796,783	718,368	9,666,141	11,183,173	1,001,284	718,368	12,902,825	1860
1861	1,101	56	1,157	52,084	5,035	57,119	4,015	82	4,097	1,840,460	158,640	1,999,100	9,335,469	892,704	728,887	10,957,060	12,286,230	1,086,384	728,887	14,101,501	1861
1862	1,051	63	1,114	51,787	5,139	56,926				1,838,409	161,450	1,999,859	8,910,089	845,849	715,269	10,471,207	11,849,080	1,041,938	715,269	13,606,287	1862
1863	1,017	52	1,069	53,085	5,274	58,359	Transferred to the Excise Revenue from 13th August 1860, 23 & 24 Vict. c. 90.			1,872,186	165,184	2,037,370	8,941,614	866,685	674,289	10,482,588	11,885,630	1,066,630	674,289	13,626,549	1863
1864	999	53	1,052	54,867	5,315	60,182				1,953,831	168,468	2,122,299	7,831,170	648,696	622,128	9,101,994	10,858,172	851,747	622,128	12,332,047	1864
1865	974	54	1,028	56,023	5,476	61,499				1,992,046	171,968	2,164,014	6,798,978	675,228	511,567	7,985,773	9,880,369	881,771	511,567	11,273,707	1865
1866	963	65	1,028	57,311	5,647	62,958				2,062,495	176,929	2,239,424	5,462,722	449,107	409,863	6,321,692	8,600,584	660,857	409,863	9,671,304	1866
1867	932	52	984	59,197	5,793	64,990				2,181,834	182,883	2,364,717	4,793,834	487,029	356,431	5,637,294	8,052,900	704,450	356,431	9,113,781	1867
1868	873	52	925	58,490	5,972	64,462				2,179,297	178,307	2,357,604	5,199,452	610,429	374,285	6,184,166	8,436,280	823,920	374,285	9,634,485	1868
1869	928	47	975	62,316	6,471	68,787				2,196,493	170,083	2,366,576	7,379,829	714,453	529,225	8,623,507	10,659,222	919,226	529,225	12,107,673	1869

Alterations in the Rates of Duties, &c.

ASSESSED TAXES.

Years ended 31st March.

Game.

1861.—Duties transferred to the Excise Revenue from 13th August 1860.—23 & 24 Vict. c. 90.

Dogs.

1868.—Duty reduced to 7*s.* for each Dog, from 6th April 1867, per Act 30 Vict. c. 5.

1869.—Duty repealed per Act 30 Vict. c. 5.

PROPERTY AND INCOME TAX.

Years ended 5th April.	Rates of Duty on Incomes of 100*l.* a Year and under 150*l.*	Rates of Duty on Incomes of 150*l.* a Year and upwards.	Act by which imposed.	Date of Act.
1860	6½*d.* in the £	9*d.* in the £	16 & 17 Vict. c. 34. and 22 & 23 Vict. c. 18.	28th June 1853 and 13th August 1859.
1861	7*d.* „	10*d.* „	23 Vict. c. 14.	3d April 1860.
1862	6*d.* „	9*d.* „	24 Vict. c. 20.	12th June 1861.
1863	6*d.* „	9*d.* „	25 Vict. c. 22.	3d June 1862.
	All Incomes of 100*l.* a year and upwards chargeable with like rates of duty, but an abatement of the duty on 60*l.* allowed on Incomes under 200*l.*			
1864	7*d.* in the £		26 Vict. c. 22.	8th June 1863.
1865	6*d.* „		27 Vict. c. 18.	13th May 1864.
1866	4*d.* „		28 Vict. c. 30.	26th May 1865.
1867	4*d.* „		29 Vict. c. 36.	11th June 1866.
1868	5*d.* „		30 Vict. c. 23. and 31 Vict. c. 2.	31st May 1867. 7th Dec. 1867.
1869	6*d.* „		31 Vict. c. 28.	29th May 1868.

INLAND REVENUE.

AN ACCOUNT showing the CONSUMPTION of HOME-MADE SPIRITS in ENGLAND, SCOTLAND, and IRELAND respectively, in the Year ended the 31st March 1869.

	Gallons.	Gallons.
ENGLAND.		
Spirits on which Duty was paid in England	9,056,094	
„ imported from Scotland, Duty paid	1,670,994	
„ „ Ireland,	911,170	
		11,638,258
Deduct—		
Spirits sent to Scotland	5,276	
„ „ Ireland	4,815	
„ warehoused on Drawback for Exportation, &c.	232,806	
„ Methylated	156,045	
		398,942
Number of Gallons retained for Consumption, as Beverage only, in England		11,239,316
SCOTLAND.		
Spirits on which Duty was paid in Scotland	7,111,703	
„ imported from England, Duty paid	5,276	
„ „ Ireland, „	29,720	
		7,146,699
Deduct—		
Spirits sent to England	1,670,994	
„ „ Ireland	16,238	
„ warehoused on Drawback for Exportation, &c.	281,788	
„ Methylated	151,128	
		2,120,148
Number of Gallons retained for Consumption, as Beverage only, in Scotland		5,026,551
IRELAND.		
Spirits on which Duty was paid in Ireland	5,762,593	
„ imported from England, Duty paid	4,815	
„ „ Scotland, „	16,238	
		5,783,646
Deduct—		
Spirits sent to England	911,170	
„ „ Scotland	29,720	
„ warehoused on Drawback for Exportation, &c.	701	
„ Methylated	—	
		941,591
Number of Gallons retained for Consumption, as Beverage only, in Ireland		4,842,055
UNITED KINGDOM.		
Total Quantity retained for Consumption, as Beverage only		21,107,922
„ warehoused on Drawback for Exportation, &c.		515,295
„ Methylated		307,173

EXCISE.

AN ACCOUNT of the QUANTITIES of each ARTICLE charged with DUTY in ENGLAND, SCOTLAND, and IRELAND respectively within the Years ended 31st March 1868 and 1869.

ARTICLES CHARGED.	QUANTITIES CHARGED. Years ending 31st March							
	1868.				1869.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
Spirits - - Gallons	9,170,562	7,144,145	6,377,650	22,692,357	9,056,094	7,111,705	5,762,594	21,930,393
Malt - - - Bushels	43,608,571	2,381,502	2,499,366	48,489,439	44,387,259	2,372,505	2,830,746	49,590,510
Race Horses - No.	2,406	—	—	2,406	2,532	—	—	2,532
Railways, Amount received for Conveyance of Passengers chargeable with Duty - £	8,939,703	763,022	—	9,702,725	9,204,172	803,495	—	10,007,667
Licences - - No.	2,077,066	251,151	100,019	2,428,236	1,756,103	196,022	104,712	2,056,837
Sugar, Home made - Cwt.	2,940	—	—	2,940	17,443	—	—	17,443
Sugar, used by Brewers „	334,563	3,245	18,280	356,088	346,360	4,382	18,608	369,350
Hackney Carriages (charged with Duty) No.	5,774	—	—	5,774	6,109	—	—	6,109
Stage Carriages (charged with Duty) „	2,397	232	—	2,629	2,414	241	—	2,655
Chicory - - Cwt.	17,355	—	—	17,355	11,842	—	—	11,842

DUTIES.	AMOUNT OF DUTY CHARGED. Years ending 31st March.							
	1868.				1869.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
Spirits - - -	4,585,283	3,572,073	3,188,825	11,346,181	4,528,046	3,555,853	2,881,297	10,965,196
Malt - - -	5,914,412	321,978	338,873	6,575,263	6,020,022	320,576	383,657	6,724,255
Race Horses - -	9,263	—	—	9,263	9,748	—	—	9,748
Railways - - -	446,985	38,151	—	485,136	460,208	40,175	—	500,383
Licences - - -	2,269,772	230,224	184,552	2,684,548	2,253,338	221,291	187,585	2,662,214
Sugar, Home made - -	1,127	—	—	1,127	7,181	—	—	7,181
Sugar, used in brewing -	58,246	566	3,187	61,999	60,613	767	3,256	64,636
Hackney Carriages - -	103,153	—	—	103,153	100,050	—	—	100,050
Stage Carriages - - -	32,665	3,192	—	35,857	33,009	3,265	—	36,274
Chicory -	21,044	—	—	21,044	14,359	—	—	14,359

EXCISE LICENCES.

Year ended 31st March 1869.

——	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers, Appraisers, and House Agents	8,018	754	426	9,198	60,604
Brewers	35,287	249	128	35,664	355,672
Dealers in Beer	4,848	87	1,017	5,952	19,685
„ „ (additional Licences to retail)	2,924	—	896	3,820	4,210
„ Spirits	4,956	427	511	5,894	61,887
„ „ (additional Licences to retail)	2,900	—	—	2,900	9,129
„ Wine	3,419	83	137	3,639	38,209
Retailers of Beer (Publicans)	69,472	573	15,942	85,987	191,938
„ Spirits	68,358	12,022	15,626	96,006	623,780
„ Wine	33,262	4,639	5,947	43,848	96,800
„ Beer and Cyder (not Publicans)	54,701	977	—	55,678	167,386
„ Wine (to be consumed off the Premises)	2,545	2,074	161	4,780	10,945
„ Beer, &c. on board Packet Boats	228	94	52	374	393
„ Spirits (Grocers), Ireland	—	—	434	434	4,700
Distillers and Rectifiers	116	126	63	305	3,203
Dog	947,433	120,788	—	1,068,221	267,055
Game, to kill	48,086	4,314	4,724	57,124	163,874
„ to deal in	1,969	241	77	2,287	4,574
Hackney Carriages (London)	6,109	—	—	6,109	6,109
Hawkers and Pedlars	18,808	1,707	122	20,637	52,095
Maltsters	4,944	410	140	5,494	15,425
Malt Roasters and Dealers in Roasted Malt	22	3	8	33	540
Methylated Spirits, Makers	6	2	1	9	95
„ Retailers	991	148	41	1,180	590
Paper Makers	326	60	22	408	1,714
Patent Medicines, Vendors of	11,422	849	—	12,271	6,842
Pawnbrokers	2,951	332	635	3,918	33,068
Plate, to sell 2 oz. Gold or 30 oz. Silver and upwards	1,833	212	221	2,266	13,029
„ „ less than 2 oz. gold or 30 oz. Silver in one article	6,010	939	306	7,255	16,687
Playing Cards, Makers	13	—	1	14	14
„ Sellers	7,117	950	681	8,748	1,093
Refreshment Houses	6,320	—	87	6,407	5,251
„ selling Wine	2,950	—	24	2,974	11,092
Soap Makers	201	24	83	308	1,294
Stage Carriages	2,414	241	—	2,655	6,524
Stills, Makers of	—	15	3	18	9
„ Chemists, &c. using	683	134	22	839	420
Sweets, Makers and Dealers	91	18	14	123	646
„ Retailers	10,215	104	122	10,441	11,507
Tea Dealers	88,335	11,719	9,989	110,043	63,504
„ (in Houses rated at less than £8 per annum)	47,667	8,856	17,671	74,194	9,274
To let Horses and Carriages for hire	10,358	1,063	2,074	13,495	142,196
Tobacco Manufacturers	382	115	100	597	7,513
„ Dealers	237,100	20,821	26,203	284,124	74,583
Vinegar Makers	57	5	1	63	331
Total	1,755,847	196,175	104,712	2,056,734	2,565,489
Licences for fractional parts of a year, Surcharges, and Occasional Licences	- - -	- - -	- - -	- - -	96,725
				£	2,662,214

FIRE INSURANCE DUTY.

RECEIPT in each Quarter of the FIVE YEARS ended 30th September 1866.

Periods at which the Accounts are made up by the Companies.	Net Receipt. In Quarters ended	At 3s. per Cent.	At 1s. 6d. per Cent.	Total.	Gross Receipt.	Amount of Property insured.
		£	£	£	£	£
29 September 1861	31 December 1861 -	339,789	—	339,789		
24 December 1861 -	31 March 1862 -	403,415	—	403,415		
25 March 1862 -	30 June 1862 -	441,546	—	441,546		
25 June 1862 -	30 September 1862 -	358,624	—	358,624		
Year to 30 September 1862 -		1,543,374	—	1,543,374	1,620,484	1,080,322,000
29 September 1862	31 December 1862 -	336,159	—	336,159		
24 December 1862 -	31 March 1863 -	444,308	—	444,308		
25 March 1863 -	30 June 1863 -	454,678	—	454,678		
25 June 1863 -	30 September 1863 -	370,514	—	370,514		
Year to 30 September 1863 -		1,605,659	—	1,605,659	1,686,186	1,124,124,000
29 September 1863 -	31 December 1863 -	365,385	—	365,385		
24 December 1863 -	31 March 1864 -	442,857	—	442,857		
25 March 1864 -	30 June 1864 -	468,820	—	468,820	At 3s. 0d., 1,701,518	
25 June 1864 -	30 September 1864 -	343,314	22,936	366,250	At 1s. 6d., 23,936	
Year to 30 September 1864 -		1,620,376	22,936	1,643,312	1,725,454	1,166,260,000
29 September 1864 -	31 December 1864 -	278,306	62,966	341,272		
24 December 1864 -	31 March 1865 -	325,899	70,155	396,054		
25 March 1865 -	30 June 1865 -	338,232	70,806	409,038	At 3s. 0d., 1,207,664	
25 June 1865 -	30 September 1865 -	207,148	86,074	293,222	At 1s. 6d., 304,001	
Year to 30 September 1865 -		1,149,585	290,001	1,439,586	1,511,665	1,210,444,000
29 September 1865 -	31 December 1865 -	11,700	201,542	213,242		
24 December 1865 -	31 March 1866 -	—	262,883	262,883		
25 March 1866 -	30 June 1866 -	—	256,136	256,136	At 3s. 0d., 12,200	
25 June 1866 -	30 September 1866 -	—	210,002	210,002	At 1s. 6d., 977,473	
Year to 30 September 1866 -		11,700	930,563	942,263	989,673	1,311,422,000

UNITED KINGDOM.

LEGACY AND SUCCESSION DUTIES.

AMOUNT ASSESSED at each RATE in the Years ended 31st March 1868 and 1869.

RATES OF DUTY.	LEGACY DUTY.				RATES OF DUTY.
	YEAR ended 31st March 1868.		YEAR ended 31st March 1869.		
	Amount of Duty.	Amount of Property on which Duty was paid.	Amount of Duty.	Amount of Property on which Duty was paid.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
1 per Cent.	514,864 11 6	51,486,783 4 11	461,000 7 6	46,131,020 16 3	1 per Cent.
2½ „	735 7 3	29,414 10 0	1,096 17 4	43,874 7 6	2½ „
3 „	788,272 13 0	26,275,890 12 5	776,481 16 10	25,883,595 15 6	3 „
4 „	—	—	—	—	4 „
5 „	163,831 7 4	3,276,634 5 4	146,000 1 11	2,920,038 12 4	5 „
6 „	22,746 4 11	379,105 13 2	63,692 12 4	1,061,542 19 8	6 „
8 „	1,490 10 7	18,631 7 4	811 9 0	10,143 2 10	8 „
10 „	659,173 17 0	6,591,777 3 11	588,321 4 3	5,883,594 3 2	10 „
Under 56 G. 3. c. 56	426 10 0	11,476 2 0	191 0 0	4,692 3 0	Under 56 G. 3. c. 56.
	2,151,541 1 7	88,069,712 19 1	2,037,595 9 2	81,938,502 0 3	
	SUCCESSION DUTY.				
1 per Cent.	245,595 3 9	24,584,231 3 5	245,125 13 4	24,351,986 1 0	1 per Cent.
3 „	218,101 3 11	7,280,972 15 11	207,647 7 7	6,932,910 10 1	3 „
5 „	46,706 0 11	935,105 6 4	56,863 0 6	1,137,611 9 5	5 „
6 „	17,516 2 8	291,945 3 3	11,016 18 0	183,788 12 5	6 „
10 „	204,984 6 11	2,050,753 0 10	169,527 13 4	1,696,146 10 3	10 „
	732,902 18 2	35,143,007 9 9	690,180 12 9	34,302,443 3 2	

ASSESSED TAXES.

AN ACCOUNT of the ARTICLES charged to the ASSESSED TAXES in the Years ended 5th April 1867 and 1868, and the AMOUNT of DUTY thereon.

	YEAR ended 5th April 1867.		YEAR ended 5th April 1868.	
	No. of Articles charged.	Amount of Duty.	No. of Articles charged.	Amount of Duty.
		£ s. d.		£ s. d.
Houses, at 9*d.* in the £	424,415	807,461 13 1	450,679	866,912 6 1¾
Ditto, 6*d.* ditto	240,083	277,716 1 0½	250,028	294,194 7 2½
Servants	273,936	234,596 5 0	279,836	239,538 12 0
Carriages:				
With four Wheels, drawn by two or more Horses	33,292	113,938 2 6	34,039	116,595 10 0
Ditto ditto by one Horse	83,030	151,620 10 0	86,002	157,397 0 0
With less than four wheels, drawn by two or more Horses	287	568 0 0	197	383 0 0
Ditto ditto by one Horse	183,577	129,583 12 6	188,788	132,950 17 6
Used by common Carriers	6,922	11,763 6 8	6,963	11,845 0 0
Horses:				
Exceeding thirteen hands, used for riding and drawing Carriages chargeable with Duty	194,958	204,705 18 0	198,859	208,801 19 0
Used by Farmers, Clergymen, Surgeons, &c.	137,974	72,436 7 0	138,603	72,766 11 6
Exceeding thirteen hands, used in trade	231,060	121,306 10 0	236,114	123,959 17 0
Not exceeding 13 hands	87,718	39,673 4 0	90,791	41,197 5 6
Dogs	445,656	267,174 0 0	439,423	153,708 9 0
Horse Dealers	1,204	17,366 5 0	1,256	18,053 15 0
Hair Powder	847	995 4 6	853	1,002 5 6
Armorial Bearings	57,541	68,429 11 11	59,190	70,063 8 4
		2,519,334 11 2½		2,509,370 3 8¼

The "Amount of Duty" is not that actually paid, but the amount due for the number of articles charged.

INCOME TAX.

AMOUNT of PROPERTY and INCOME charged under each SCHEDULE of the INCOME TAX ACT for the Years ended 5th April 1867 and 1868, and the AMOUNT of DUTY thereon.

	Amount of Property and Income charged in				Amount of Duty charged.	
	England.	Scotland.	Ireland.	United Kingdom.		
	Year ended 5th April 1867.					
	£	£	£	£	£	
Schedule A. - -	100,546,389	11,842,035	12,861,281	125,249,705	2,087,236	Schedule A.
„ B. - -	28,763,148	3,823,840	2,969,264	35,556,252	282,536	„ B.
„ C. - -	32,525,160	—	1,115,280	33,640,440	560,674	„ C.
„ D. - -	135,504,680	15,644,661	7,054,716	158,204,057	2,636,583	„ D.
„ E. - -	19,336,702	1,088,602	1,267,144	21,692,448	361,466	„ E.
Total - -	316,676,079	32,399,138	25,267,685	374,342,902	5,928,495	Total.
	Year ended 5th April 1868.					
Schedule A. - -	107,092,692	12,349,152	12,831,865	132,273,709	2,754,273	Schedule A.
„ B. - -	30,533,981	4,050,360	3,010,211	37,594,552	373,691	„ B.
„ C. - -	32,565,408	—	1,124,160	33,689,568	701,866	„ C.
„ D. - -	138,279,874	15,518,064	7,180,733	160,978,671	3,353,447	„ D.
„ E. - -	19,590,518	1,139,829	1,275,519	22,005,866	458,091	„ E.
Total - -	328,062,473	33,057,405	25,422,488	386,542,366	7,641,368	Total.

EXTRACTS from a REPORT of the PRINCIPAL of the LABORATORY.

" In submitting my Report for the year ended March 31st last, I would first draw attention to the fact that the number of samples examined has been larger than for several years past. Although this increase in the business, resulting principally from the large seizures of tobacco in Ireland, taxed the resources of the department to the utmost, it is gratifying to be able to state that the work was performed in a satisfactory manner, and that in those cases where the services of professional gentlemen outside the department were called in the results of our analyses were in every instance confirmed.

" I stated in my last report that the Laboratory had received an accession to its duties in having to examine for the Board of Trade the lime and lemon juice, and the spirit intended for fortifying the same, for the Merchant Navy at the port of London. That the work has been satisfactorily executed may be inferred from the fact that, at the request of the Board of Trade, the inspection of the whole of the juice intended for the supply of the Merchant Navy of the United Kingdom was transferred to this Laboratory from the 1st of July 1869. The advantage of having the whole of the juice examined in one laboratory cannot be doubted, as such a system will not only ensure more uniformity in the method of analysis, but afford greater security for the supply of good wholesome juice.

" During the year 80 cases have been attended by the assistants to give evidence on behalf of the Crown. In two instances the cases were dismissed, but not, however, from any failure in the scientific evidence, while in the remaining ones penalties were imposed amounting together to 3,985*l*.

" There has been an increase in the importation of glucose from the continent, the number of samples examined having been 222 in the past, as against 189 in the previous year.

" In the manufacture of home-made glucose a very large increase has taken place, the number of samples having been 199, representing 16,676 cwts., as compared with 27 samples and 2,642 cwts. in the year 1867. This increase is, I believe, partly due to the continued high price of malt, and partly to a change which the Board sanctioned in the mode of charging the duty. Previous to this change the practice had been to charge the duty upon home-made glucose according to its value as a gravity-producing

material; but, as the system of charging the duty upon a similar article imported from the continent was founded upon its saccharine value, and the lower rate of duty charged when its sugar value fell between two of the standard rates, it was felt to be only just to place the home manufacturer on an equal footing with the foreigner by assimilating our method of charging the duty to that adopted by the Customs.

"Ten samples of "Hambro' Sherry" have been examined, of which two were found to be spurious.

"The total number of samples examined for the customs has been 1,693 as compared with 1,790 in the year 1867.

"Twenty-two Examiners have received the usual course of instruction, making a total of 264 such officers who have been taught the readiest modes of detecting common forms of adulteration.

"The anticipations which I held out in my last report as to the creditable manner in which I expected the students then under training would acquit themselves at their final examination were fully realized. The whole of the six took first class certificates, and four of them obtained nearly the maximum number of marks. Three young officers are at present undergoing the usual course of study, and their progress up to the present time has been very satisfactory."

TOBACCO.

"The large seizures of tobacco made in Ireland shortly after the close of the last financial year, together with a seizure of equal magnitude subsequently made in England, have, as already mentioned, materially augmented the work of the department. The total number of tobacco samples examined has been 1591 as contrasted with 186 in the year 1867. The samples consisted of 1553 from the Excise, and 38 from the Customs. Of the former 1484 or 95·5 per cent. were adulterated, the adulterants being wheat and rice starches, starch paste, liquorice, sugar, logwood, and lampblack. Of the latter, 28 were for the purpose of checking the stocks of traders who manufacture cavendish and negrohead in bond; and of the remaining 10, 2 or 20 per cent. were adulterated, the prohibited ingredients being sugar and liquorice.

"Sixty-one samples of cavendish have been found adulterated with liquorice, ranging in amount from 1 to 50 per cent. Not one of these, however, was believed to be of British manufacture, but all of them had probably been introduced into the country by sailors in the way mentioned in my last report.

"The Board are aware that in the large seizures made in Ireland the adulterant used was starch. The use of this material affords another illustration of the ingenuity of manufacturers in fixing upon a new adulterant when compelled to discontinue others which had become well known. Starch being tasteless, and when coloured with tobacco juice undistinguishable to the naked eye, can only be detected by the aid of a good microscope, and consequently the use of adulterants of that character can only be effectually suppressed by periodical inspections by experienced chemical officers.

"During the recent inspections it was discovered that a practice prevailed in Ireland, and also, but to a smaller extent, in England, of colouring roll tobacco with lampblack, logwood, ink, &c. The use of such articles does not materially increase the weight of the tobacco, but several manufacturers who complied with the law and made a genuine article complained of the practice, and justly alleged that by the use of colouring matter a cheap leaf tobacco could be made up to look equally as well as other tobacco made from leaf costing $1\frac{1}{2}d.$ to $2d.$ per lb. more and to which colouring materials had not been added. It was therefore felt that to place two classes of manufacturers on an equal footing it was necessary either that the practice should be generally permitted or the law strictly enforced. As it was known that the use of colouring matter was sometimes made a cover for the introduction of other adulterants, the latter alternative was felt to be the only one consistent with the security of the revenue, and which was therefore adopted.

"As will be seen from the following table, there is again an increase in the quantity of tobacco cleared for home consumption; but, though this is the case, it will be observed that, contrary to what had been the rule prior to 1866, the increase in the consumption since that time has only been in the ratio of the population, thus leaving the amount consumed per head stationary. This may, I think, be regarded as evidence that the practice of smoking has received a check by the commercial depression which has prevailed throughout the country for the last three years.

Year.	Total population of Great Britain, and approximately of Ireland.	Pounds weight of Tobacco cleared for consumption in the United Kingdom.	Weight of Tobacco cleared for consumption per head of the population.	
			lbs.	oz.
1841	26,700,000	23,096,281	0	$13\frac{3}{4}$
1851	27,347,000	27,734,786	1	$0\frac{1}{4}$
1861	28,887,000	35,413,846	1	$3\frac{1}{2}$
1863	29,195,000	37,636,240	1	$4\frac{1}{2}$
1864	29,349,000	38,239,521	1	$4\frac{3}{4}$
1865	29,503,000	38,726,272	1	5
1866	29,935,000	40,995,161	1	$5\frac{3}{4}$
1867	30,145,000	41,053,612	1	$5\frac{3}{4}$
1868	30,355,000	41,280,001	1	$5\frac{3}{4}$

"Sixty-eight cases of tobacco adulteration have been heard before the magistrates in various parts of the United Kingdom, and penalties to the amount of 3,485*l.* imposed."

TABLE showing the Number of Samples of TOBACCO analysed in the Laboratory for the years 1866, 1867, and 1868.

Year.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1866	133	73	206
1867	90	96	186
1868	105	1,486	1,591

SNUFF.

"The recent change in the law whereby the percentage of lime and magnesia which may be present in snuffs was limited to 13 per cent. has produced a marked improvement in the character of the high-dried snuffs manufactured in Ireland; and, so far as I am aware, the restriction imposed has been productive of no hardship whatever. Only one specimen forwarded for examination has been found illegal in this respect, and this was not a bonâ fide snuff, but was said to be sweepings which had received an accidental admixture of mortar from the kiln walls.

"Under this head, 39 samples have been examined, of which 28 were genuine. 4 of the 11 adulterated samples contained tonquin beans varying in amount from 30 to 60 per cent.; and it is a singular fact that this form of adulteration has been again confined to Scotland. The adulterants in the other cases include oxide of iron, alumina, and an excessive amount of sand."

TABLE showing the Number of Samples of SNUFF analysed in the Laboratory for the years 1866, 1867, and 1868.

Year.	Number of Samples.		
	Genuine.	Adulterated.	Total.
1866 - -	28	2	30
1867 - -	24	10	34
1868 - -	28	11	39

TOBACCO AND SNUFF EXPORTED ON DRAWBACK.

" The Act which regulates the repayment of the duty on the above continues to work satisfactorily, the cases in which any difference arises between the revenue and the trade being very rare.

" It may be interesting to notice the gradual, but rapid decrease which has taken place in the quantity of plain cut tobacco exported since the " Manufactured Tobacco Act of 1863 " came into operation. The quantities are as follows:—

Year.	Pounds Weight of Tobacco Exported.
1863 - -	121,085
1864 - -	102,343
1865 - -	87,506
1866 - -	50,611
1867 - -	32,169
1868 - -	24,530

" I can only attribute this continual decrease to one or both of two causes, to which I have adverted in previous reports; viz., either that under the system of drawbacks in existence prior to the passing of the above-mentioned Act, by which the exporter received a rate of drawback on his tobacco irrespective of the quantity of moisture present, he obtained an advantage at the expense of the revenue; or that, under the present system, the exporter finds that, taking into account the restrictions as to the amount of sand and stalks which may be present in tobacco exported, it is safer and more profitable to grind his refuse tobacco into snuff, on the exportation of which fewer restrictions are imposed.

SAMPLES of Manufactured TOBACCO exported on Drawback for the years ended 31st March 1868 and 1869.

Description of Samples.	Number of Samples.		Pounds weight of Tobacco represented by the Samples.		Mean Per-centage of Moisture in the Samples.		Mean Amount of Drawback of Duty per Pound.	
	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.
							s. d.	s. d.
Cut Tobacco - -	609	517	32,169	24,530	22·12	21·46	2 $10\frac{91}{100}$	2 $11\frac{20}{100}$
Bird's-eye - -	254	224	23,651	17,519	18·97	17·67	3 $0\frac{39}{100}$	3 $0\frac{90}{100}$
Roll - - -	35	41	24,061	26,261	36·87	38·91	2 $4\frac{80}{100}$	2 $3\frac{38}{100}$
Cavendish - -	55	52	1,487	1,175	20·64	20·48	2 $11\frac{57}{100}$	2 $11\frac{64}{100}$
Cigars - - -	8	29	871	1,730	12·50	13·44	3 $3\frac{23}{100}$	3 $2\frac{80}{100}$
Cigarettes - -	14	35	660	1,460	13·12	14·67	3 $2\frac{94}{100}$	3 $2\frac{25}{100}$
Total - -	975	898	82,899	72,675	25·30	26·65	2 $9\frac{48}{100}$	2 $8\frac{88}{100}$

" There is an increase in the mean per-centage of moisture in the tobacco exported, which is almost entirely due to the fact that the weight of roll tobacco exported is in excess of last year. In the other two important classes, viz., cut tobacco and bird's eye, there will again be seen to be a decrease in the mean per-centage of moisture; a decrease which has occurred every year since the passing of the Act.

SAMPLES of SNUFF exported on Drawback for the years ended March 31st, 1868 and 1869.

Description of Samples.	Number of Samples examined.		Pounds weight of Snuff represented by the Samples.		1868. Mean Per-centage of			1869. Mean Per-centage of			Mean Amount of Drawback of Duty per Pound.	
	1868.	1869.	1868.	1869.	Moisture.	Inorganic Matter.	Organic Matter.	Moisture.	Inorganic Matter.	Organic Matter.	1868.	1869.
											s. d.	s. d.
High dried -	4	2	22	17	6·14	28·02	65·84	6·42	27·54	66·04	3 0	3 $0\frac{10}{100}$
Scotch - -	53	72	9,573	13,790	17·93	25·90	56·17	17·14	26·22	56·64	2 $6\frac{70}{100}$	2 $6\frac{96}{100}$
Rappee - -	84	120	3,346	6,961	39·11	23·57	37·32	39·35	23·64	37·01	1 $8\frac{41}{100}$	1 $8\frac{23}{100}$
Other - -	315	325	260,643	246,593	14·91	25·37	59·72	13·50	27·11	59·39	2 $8\frac{64}{100}$	2 $8\frac{46}{100}$
Total -	456	519	273,584	267,361	15·31	25·37	59·32	14·36	26·97	58·67	2 $8\frac{42}{100}$	2 $8\frac{7}{100}$

" A further though comparatively small decrease has taken place in the quantity of offal snuff exported. This shows, I think, that the inference I deduced in my last report from the large falling off in such snuff in the year 1867 was correct, and that it may now be expected that the quantity of offal snuff exported will be the ordinary refuse produce of the year.

" The export trade in merchantable snuffs shows symptoms of a revival, the quantity exported during

the past year being upwards of 50 per cent. larger than in 1867, and also, but not to the same extent, greater than in 1866."

COFFEE.

"Forty-two samples of coffee have been examined, of which one only was adulterated; the adulterant being sago starch, which was present to the extent of 2 per cent."

BEER.

"During the year only eight cases have occurred in which materials for adulteration have been found in the possession of brewers or publicans. The cases comprise 2 of grains of paradise, 3 of treacle, 2 of caramel and sugar, and 1 of liquorice. A conviction has resulted in every case heard, and penalties amounting together to 300*l.* have been imposed.

"The cases mentioned above are fewer in number than have occurred for some years past. The improvement is, I think, to be largely attributed to the heavy penalties imposed in cases of adulteration of beer in the year 1867, and to the moral support which the revenue officers have received in carrying out the law from the observations of magistrates who presided at the hearings."

MALT.

"The increase in the number of samples of malt is principally due to a large seizure made at a malt-roaster's in London, and to several small seizures made from brewers whom he had supplied.

"The number of samples of roasted malt for exportation has increased from 3 in 1867 to 24 last year; and it would thus appear that the Act 29 & 30 Vict. c. 64., which legalizes the repayment of duty on this article when exported, is likely to open a field for a considerable trade in this description of malt.

SAMPLES of MALT examined in the years ended March 31st, 1868 and 1869.

(Samples of Malt intended for Cattle feeding purposes are not included in this Table.)

Samples.	1868.		1869.	
	Number of Samples examined.	Mean Per-centage of ungerminated Grain in Samples.	Number of Samples examined.	Mean Per-centage of ungerminated Grain in Samples.
For remission of duty on the ground of defective germination	95	30·5	113	36·2
For exportation on drawback — Pale malt	248	2·2	393	1·5
For exportation on drawback — Roasted malt	3	4·7	24	4·7
Taken from malt roasters and brewers, and containing not more than 5 per cent. of ungerminated grain	—	—	14	2·1
Taken from malt roasters and brewers, and containing more than 5 per cent. of ungerminated grain	9	9·3	155	20·6
Examined for other objects	7	—	126	—
Total of Samples examined in 1868			825	—
" " 1867			362	—
" " 1866			685	—

"The samples examined for cattle feeding purposes have this year been reduced to 3, thus showing that the trade in malt for this purpose is almost extinct."

BEER EXPORTED ON DRAWBACK.

"Under this head there have been examined 5,637 samples representing 309,571 barrels; but as these include 164 samples and 2,447 barrels which were found disentitled to drawback, and which caused many experiments to be repeated, the total number of analyses made amounts to 5,730.

"The very low proportion of barrels disentitled to drawback in the year 1867 led me to hope that such per-centage would for the future continue very low; but in this I have been somewhat disappointed, for the per-centage has increased from ·40 in 1867 to ·79 during the past year, but it will be observed to be still considerably less than in 1866.

"The following table shows for the past three years the number of samples of beer examined, the number of barrels thereby represented, and the per-centage of barrels not entitled to the drawback claimed:—

Year.	Number of Samples examined.	Number of Barrels of Beer represented by the Samples.	Average Number of Barrels to each Sample examined.	Per-centage of the Barrels found not to be entitled to Drawback.
1866	5,915	353,320	59	1·03
1867	5,735	340,565	59	0·40
1868	5,637	309,571	54	0·79

"Nine hundred and twenty samples representing 141,081 barrels exported for the use of Her Majesty's troops in India have been examined, and in only one instance has the original gravity been found less than that declared."

NAPHTHA.

"Makers of methylated spirit being now allowed to supply themselves with naphtha, subject to its approval by the Board, I have made arrangements in this department to prevent inconvenience to the trader by delay. Every sample is examined and reported upon on the day of its receipt, unless there be reason to suspect fraud, when a more extended examination is necessary. To show the importance of this examination, I may mention that a few months ago a maker of methylated spirit forwarded to me a sample of "naphtha" said to be imported from the continent, with a request that I would inform him if it was such as would be allowed in methylation. The sample was found to contain 50 per cent. of ordinary alcohol.

"Six samples purchased as "finish" have been examined. One was found to be methylated spirit only, and all the others were deficient in gum resin.

"Only one instance has occurred of the violation of the Act forbidding the use of methylated spirit in the preparation of medicines for internal use. A sample of sweet spirits of nitre sent from one of the midland counties was found to have been prepared from methylated spirit, and an inquiry led to the detection of the wholesale maker in London.

"One hundred and fifty-four samples of wood naphtha have been examined as to their fitness for methylating purposes, all of which were approved."

LIME AND LEMON JUICE.

"The number of samples of lime and lemon juice examined has amounted to 359, and of rum to 62. Of the former 47, and of the latter 7 were recommended for rejection. The causes of rejection of the juice were deficiency of citric acid or of density; the presence of hydrochloric and acetic acids, dirt, excess of pulpy matter, and an advanced state of decomposition. One sample in particular, on which I deemed it my duty to make a special report, was found to contain about one twelfth its bulk of normal lemon juice, the remainder being water, sugar, and acetic acid. The 7 samples of rum rejected were below the required strength."

MISCELLANEOUS SAMPLES.

"Under this head there have been examined 848 samples, which include champagne cyder, raspberryade, compounds, table beer, botanic beer, medical porter, tea, wines, soaps, scouring crystals, finings, pepper, saccharum, caramel, &c. &c."

TOTAL NUMBER of SAMPLES analysed in the Laboratory in each of the years 1866, 1867, and 1868

Description of Samples.	Number of Samples examined in		
	1866.	1867.	1868.
Tobacco } exported on drawback } For Customs	1,147	975	898
Snuff } exported on drawback } For Customs	656	456	519
Wines - - - For Customs	11	79	10
Glucose - - - For Customs	316	189	222
Other - - - For Customs	12	22	6
Lime and lemon juice - - For Board of Trade	—	—	359
Rum - - - For Board of Trade	—	—	62
Tobacco - - - -	206	186	1,591
Snuff - - - -	30	34	39
Beer and beer adulterants -	17	34	8
Tea - - -	1	4	3
Coffee and chicory - - -	365	1	42
Malt - - - -	685	362	825
Beer (original gravities) - -	6,142	5,841	5,730
Wood spirit - - -	170	210	154
Malt for cattle feeding - -	95	14	3
Miscellaneous - - -	482	648	848
Total - -	10,335	9,055	11,319

PROBATE DUTY.

"COURT OF EXCHEQUER, November 1868.

"BACON and others, Executors of ROBERT COBBOLD PERRY, deceased, v. THE QUEEN.

"*A Father bequeathed personal property to his Son. The Son died before the Father leaving children who were alive at the Father's death. The 33d Section of the Wills Act, 1 Vict. c. 26., enacts that in such a case the bequest shall not lapse, but shall take effect as if the death of the Son had happened immediately after that of the Father, unless a contrary intention shall appear by the will. The Son left a will.* Held, *that probate duty was payable by the Son's Executors upon the amount of the bequest made by the Father to the Son, as forming part of the Son's personal estate.*

JUDGMENT.

"KELLY, C.B.—In this case it appears that one Robert Perry was possessed, at the time of his making his will in 1857, of certain personal estate and effects, which he bequeathed to his son Robert Cobbold Perry. The son predeceased the father, and therefore, but for the 33d section of the Wills Act (7 Wm. 4. & 1 Vict. c. 26.), the legacy would have been a lapsed legacy. By that section, however, it is enacted that where any person, being a child or other issue of the testator to whom any real or personal estate shall be devised or bequeathed for any estate or interest not determinable at or before the death of such person, shall die in the lifetime of the testator, leaving issue, and any such issue of such person shall be living at the time of the death of the testator, such devise or bequest shall not lapse but shall take effect as if the death of such person had happened immediately after the death of the testator, unless a contrary intention shall appear by the will. Now here, Robert Cobbold Perry left issue, and accordingly his father's bequest to him took effect as if he had survived his father. But if in fact he had survived him his executors on his death would certainly have been liable to pay probate duty, and the question is whether it is not equally payable now by them. I am of opinion that it must be paid, the Wills Act having placed the deceased Robert Cobbold Perry in exactly the same position as if he had survived his father. His executors can only recover and are only entitled to the money left to him by his father under and by virtue of the will whereby they have been appointed; and in *The Attorney General v. Brunning* * it was expressly laid down that probate duty is payable on all assets, legal or equitable, recoverable by virtue of the probate. The legacy in this case, though in one sense it may be said to pass direct from Robert Perry to the legatee of Robert Cobbold Perry, still, in law must be taken to pass through Robert Cobbold Perry, and forms part of the estate which his executors became possessed of under his will. I therefore think our Judgment must be for the Crown. The language of the Wills Act clearly enacts that where the circumstances shall be as they are here, the case shall be considered the same as if the son survived the father. If Robert Cobbold Perry had survived Robert Perry this duty must have been paid, and it is in my opinion none the less payable now.

"MARTIN, B.—I am of the same opinion. The case appears to me to resemble one in which a testator is entitled to money on a contingency. Then, until that contingency has failed to happen, the executors cannot pay probate duty. Now here the contingency was the father's death. Until that occurred, the testator, Robert Cobbold Perry, was not entitled to the property bequeathed to him. But the contingency has since happened, and the property has become part of the personal estate of Robert Cobbold Perry, and as such passes to his executors to distribute under his will. It is, therefore, liable to probate duty, in my judgment, just in the same manner as if he had outlived his father.

"BRAMWELL, B.—I am of the same opinion. The construction which has been put upon the Wills Act, s. 33., and with which I agree, shows that the property vests in the personal representatives of the deceased legatee; it is, therefore, a part of his personal estate. Then it is argued that, although this is so, still the estate is not the personal estate of the deceased for probate duty purposes: I cannot see why it should not be. Take a similar case: Suppose

* 8 House of Lords Cases, 243. 30 Law J., Exch., 379.

a man dies with a debt that may be termed a desperate debt due to him. His executors are not bound to include it in the accounts of the estate. But suppose that afterwards somebody leaves a sum of money to pay it off to the creditor, and it is paid off, it would then become part of the estate of the deceased, and an augmentation of the probate duty would be made.

"The only difficulty I have felt on the question arises from the provisions of the Stamp Act, 55 G. 3. c. 184. By s. 38. an affidavit, before granting probate, is required of the "estate of the deceased;" and it might be argued that this affidavit must refer only to the then actually existing condition of things. Now no doubt a legacy such as the one in this case was not part of Robert Cobbold Perry's present estate at his death. The father might at any time have revoked his will, and therefore it can hardly be considered as money to be paid on a contingency. But there was, nevertheless, the possibility of benefit, and the benefit having actually accrued it must be taken into account. I, therefore, agree that our Judgment ought to be for the Crown.

"Channell, B.—I am of the same opinion. The personal estate could at common law only have vested in Robert Cobbold Perry if he had survived his father. But the effect of the Wills Act, s. 33. is for many purposes to place a legatee who leaves issue but dies himself before the testator in the same position as if he had survived the testator, and I think that he is in the same position for the purposes of probate duty. It would be impossible, in my opinion, to hold otherwise, consistently with the authorities. Our Judgment must therefore be for the Crown."

"*Judgment for the Crown.*"

Report by Mr. Phillips on Methylated Spirit.

"Honourable Sirs,

"On the 5th March last, Mr. Dobson referred to me an article in the *Pharmaceutical Journal* for that month, in which it is stated that Mr. Macfarlan had manufactured from methylated spirit sweet spirit of nitre free from disagreeable flavour, and that he hoped to improve even upon that. Mr. Redwood observed, at the Pharmaceutical Meeting held on the 4th February last, that, if this proved to be correct, it would be unsafe to the public revenue, as 'there was no difficulty in recovering good, pure, and drinkable spirit from good and pure sweet spirit of nitre.' It may be observed, in the article in question, that Mr. Macfarlan states that he can manufacture, from methylated spirit, sweet spirit of nitre *free from disagreeable flavour*, not that he can produce it in a *pure* state; and he appears to admit that a certain portion of the nitrate of the oxide of methyl derived from the wood spirit must be present. On the other hand, Mr. Redwood seems to refer to pure sweet spirit of nitre as affording a drinkable spirit, and not to that which is simply free from disagreeable flavour.

"Before proceeding to describe the experiments made in the laboratory with a view to determine whether a potable spirit can be produced from methylated alcohol, either by the agency of nitric or hyponitrous acids, or by other means, it may be proper to remark that the sweet spirit of nitre of pharmacy consists of spirit of wine holding in solution hyponitrous ether ($C_4H_5O+NO_3$), which is a highly volatile substance, boiling at 60° and 70° Fahr. There are various methods prescribed for the production of sweet spirit of nitre, but they all depend on the action of hyponitrous acid upon alcohol, either directly or by the agency of nitric acid. When wood spirit is treated with nitric acid, an ether is not obtained homologous to hyponitrous ether, as such is not known to exist, but an ethereal liquid is produced, containing most probably nitrate of the oxide of methyl, the characters of which, however, I have examined no further than was necessary for the object of the present inquiry.

"In placing before the Board the results of my experiments, I beg respectfully to submit for inspection samples of the various products obtained, labelled and marked with letters to correspond with the descriptions given in this statement, premising that, from the tendency of sweet spirit of nitre to become acid by keeping, the samples are not so pure as when first obtained.

"As a preliminary step, sweet spirit of nitre was prepared from pure spirit of wine, both by the direct action of hyponitrous acid (NO_3) and by the agency of nitric acid; the process adopted in the former being Liebig's method for obtaining pure hyponitrous ether, the formula of the London Pharmacopœia being followed in the latter. The following are the products thus obtained:—

"Sample A.—This and the other samples were exhibited and passed round the meeting. Pure hyponitrous ether obtained by Liebig's process. This sample, from its extreme volatility, could not have been kept at ordinary temperatures, it is therefore dissolved in spirit of wine; so that the solution contains 20 per cent. of the ether, thus corresponding nearly in strength with the sweet spirit of nitre of pharmacy.

"Sample B.—Sweet spirit of nitre obtained by distilling the dilute alcohol through which the hyponitrous acid had passed in the production of sample A; 2,560 fluid grains, having a specific gravity of 879·05, were obtained from 5,000 fluid grains of alcohol, specific gravity 838·5.

"Sample C.—Sweet spirit of nitre made from pure spirit of wine by the process prescribed by the London Pharmacopœia. The specific gravity of the sample is 858·35, which is much higher than that given in the Pharmacopœia; this is owing to the alcohol which distilled over, before the nitric acid began to act, having been kept separate from the sample.

"Wood spirit of a specific gravity of 814·83 at 60° F. was then similarly treated, the products being—

"Sample D.—Obtained in the manner that Sample B was procured; 3,520 fluid grains sp. gr. 872·10, were afforded by 5,000 fluid grains of wood spirit.

"Sample E.—Formed by treating wood spirit with nitric acid in the manner prescribed by the London Pharmacopœia for the production of sweet spirit of nitre.

"The last two samples represent the ether derived from wood spirit by the processes followed in the production of sweet spirit of nitre. It will be observed that the taste and odour of this ether are much less disagreeable than those of the wood spirit from which it is derived, and that one part of it may be mixed with nine parts of pure sweet spirit of nitre without materially altering the flavour of the latter. Sample F is such a mixture.

"Sweet spirit of nitre was next produced from methylated spirit by each of the methods above named. The specimens thus obtained are scarcely distinguishable in flavour from those formed from pure alcohol, and are exactly similar to sample F. The following are samples:—

"Sample G.—Sweet spirit of nitre produced from methylated spirit in the manner that Sample B was obtained from pure spirit of wine; 2,800 fluid grains, sp. gr. 878·34, were afforded by 5,000 fluid grains of methylated spirit, sp. gr. 836·5. The sample contains a large per-centage of hyponitrous ether.

" Sample H.—Sweet spirit of nitre produced from methylated spirit by the process of the London Pharmacopœia. Sp. gr. of the sample 852·49.

" From my experiments and from a comparison of the above samples I am satisfied that sweet spirit of nitre, almost free from disagreeable flavour, can be easily obtained from methylated spirit; not because the wood spirit can be separated, but owing to the fact that the derivative of that body formed by the action of the acid in the production of sweet spirit of nitre is itself comparatively free from disagreeable flavour, and in any attempt to separate alcohol from sweet spirit of nitre so made, wood spirit must also be eliminated, the resulting product being methylated spirit again, and not pure spirit of wine; and I am convinced, not only from the results of this inquiry, but from numerous experiments made by me on a former occasion, that the revenue cannot be endangered by the manufacture of sweet spirit of nitre from methylated spirit, as I do not think that any method can be devised by which a potable spirit could be produced from the article so manufactured; and I am further of opinion, that if a drinkable spirit could be recovered even from pure sweet spirit of nitre, the cost of such spirit would be much greater than that of duty-paid alcohol, and that the process could not be practised for fraudulent purposes. That Mr. Macfarlan has obtained from methylated spirit sweet spirit of nitre free from disagreeable flavour is probable, but that he has succeeded in preparing it without its being contaminated by wood spirit or some of its derivatives I do not, for the following reasons, think possible:—First, nitric and hyponitrous acids act upon wood spirit with the same facility as upon alcohol, and the resulting compound is produced simultaneously with the sweet spirit of nitre; second, the compound thus derived from wood spirit has a boiling point almost identical with that of sweet spirit of nitre; consequently, the separation of the two substances by distillation becomes very difficult, if not impossible.

" It was observed, on treating methylated spirit with nitric acid for the purpose of obtaining sweet spirit of nitre, that, before the action of the acid upon the spirit took place, a large proportion of the alcohol had distilled over less contaminated with wood spirit than the methylated spirit operated upon, and also nearly free from hyponitrous ether. Upon this the following experiments were made:—

" 9,390 fluid grains of methylated spirit, sp. gr. 854·1, and 2 oz. by weight of nitric acid, sp. gr. 1420, were introduced into a retort, and the mixture cohobated for a period of four hours; the liquid was then distilled slowly, the object being to distil off as much as possible before the violent action of the acid upon the alcohol commenced. The distillates obtained were as follows:—

	Fluid Grains.		
" No. 1 amounted to	1,320,	having a sp. gr. of	831·45 = 59·1 o.p.
" 2 "	4,190,	" "	832·50 = 58·6 "
" 3 "	1,170,	" "	846·05 = 51·5 "
" 4 "	1,190,	" "	874·85 = 33·4 "
" 5 "	330, chiefly dilute acid.		
	8,200		

" The first three distillates, amounting to 6,680 fluid grains, were obtained before the action of the acid upon the alcohol began; the fourth distillate was sweet spirit of nitre, containing a large proportion of hyponitrous ether. The following are specimens of the products:—

" Sample K.—Mixture of the first three distillates obtained before the action of the acid began.

" Sample L.—Sweet spirit of nitre distilled over after the nitric acid had begun to act.

" The Sample K is much less disagreeable to the taste and smell than methylated spirit, but it is still contaminated, and discloses an unpleasant flavour when diluted. The number of fluid grains, at proof, contained in the first three distillates were 10,518; and the fluid grains, at proof, of spirit of wine used in the experiments were 13,141; showing that 80 per cent. of spirit in the state represented by Sample K had been recovered. The experiment was repeated several times with nearly the same results.

" The following attempt was made to remove the disagreeable flavour still remaining in the first three distillates. For this purpose they were mixed, half of their bulk of water added, and the liquid then distilled, the distillates being collected in two portions. The first portion (Sample M) consisted of 1,520 fluid grains, having a specific gravity of 854·10, and contained a considerable quantity of hyponitrous ether. The second portion (Sample N) amounted to 5,010 fluid grains, sp. gr. 867·75; this portion is less contaminated than Sample K, but still possesses a disagreeable flavour derived from wood spirit. When the inferior quality of Sample N is considered in conjunction with the cost of its preparation and the loss of spirit, amounting to 48 per cent., incurred in its production, it will, I think, become apparent that, even if it be deemed a potable spirit, it cannot be manufactured so as to compete in price with duty-paid alcohol; and the same remarks will, I believe, be found applicable to all other modes of procuring a potable spirit from a mixture of alcohol and wood spirit.

" Other experiments have been made. The following are samples of the products; none of which, however, are so free from disagreeable flavour as Samples K and N.

" Sample O.—Spirit (of which Sample N is a specimen) allowed to stand several hours over quicklime, and then distilled.

" Sample P.—Same spirit distilled over quicklime, then treated with potash, and re-distilled. This sample contains ammonia.

" Sample R.—Methylated spirit distilled after having been in contact with chloride of calcium for a period of twenty hours.

" Sample S.—Methylated spirit treated with hydrochloric acid, and then distilled.

" Sample T.—Methylated spirit distilled after having been in contact with *vegetable* charcoal for a period of nine days.

" Sample U.—Methylated spirit distilled after having been in contact with *animal* charcoal for a period of nine days.

" For the purpose of comparison, I also beg to submit samples of pure spirit of wine, wood spirit, and methylated spirit.

" The subject of this report is one which has long occupied my attention, and the experiments now recorded are partly supplemental to numerous others made by me on previous occasions with the same object. I have for many years been in the habit of using alcohol for laboratory purposes, and have always found that when it was once impregnated with another volatile organic body its pure flavour was extremely difficult to restore; most probably owing to the great power which alcohol has of dissolving and retaining those subtile and hitherto imponderable matters to which many substances owe their characteristic flavour, and of which but little as yet is known. It may be possible that, as a laboratory experiment and irrespective of expense, alcohol, which is pure to all the tests of chemistry, may be obtained from methylated spirit; but I know from experience that the senses of taste and smell are far more effective than such tests in detecting the minute yet disagreeable contaminations in question, for a specimen of alcohol may, as far as we have the means of determining, have the true boiling point and specific gravity, and when analysed may yield the exact proportions of carbon, hydrogen, and oxygen, and yet to the senses be palpably impure, and therefore unsaleable as a drinkable spirit.

" I am, &c.

" (Signed) G. Phillips, S. G., Ex^r."

" April 1858.

Extract from the Fifth Report of the Commissioners of Inquiry into the Excise Revenue arising in Ireland, page 18.—No. 405, 30th May 1823.

"Aware also of the degree in which the influence of the landed proprietors may be exerted to check illicit distillation among their tenants, and having, from the evidence before us, ascertained that the exertions of several proprietors in Scotland and Ireland have succeeded in that object, by their not suffering persons known to be engaged in illicit distillation to continue in the occupation of land under them, we recommend that legal provision be made to give power to the lessor, both in Ireland and Scotland, to avoid the lease of any person holding immediately under him, in case of the conviction of such lessee before any competent tribunal of the offence of being engaged in illicit distillation.

"From this power given to the lessor a degree of responsibility will fairly attach to him; for, if he allow the offender to remain, he must either be supposed to have reason to confide in his better conduct for the future, or to be giving deliberate countenance to a breach of the law; this responsibility may be further enforced if circumstances should hereafter appear to the Legislature to render it necessary."

Extract from the Report of Messrs. Plunkett and Ryan, upon the State of the Revenue Police Force in Ireland, dated 31st March 1834, page 70. Appendix to Seventh Report of Commissioners of Excise Inquiry.

"In the detailed reports of each station it will be found that in very few instances the landlords have been known to interfere to prevent distillation on their estates, and that in most cases, particularly in the west of Ireland, it is the principal means by which the tenants make up the extravagant demands for their rents. In every instance where a landlord has been known to set his face against illicit distillation it is discontinued; we mean, by setting his face against it, punishing his tenants by dispossessing them of their land, driving them for their rents, or, as the Earl of Farnham does, binding them in their leases, under a severe penalty, not to distill illicitly, and enforcing that penalty when they transgress. This is what we conceive to be setting their faces against illicit distillation, and not merely the nominal discountenance of the practice, either by lecturing their tenants, or disapproving of their conduct, when detected in their illicit traffic.

"In the one case the landlords show and exercise their power—in the other, they but deprecate a practice which brings them in their rents, and which they have not the slightest intention of assisting the Government to prevent. There are also many instances in which magistrates privately cry out against illicit distillation, but in their judicial capacity strain every nerve, and sometimes go beyond the law of doubt, to acquit the smuggler. It is in the power of every landed proprietor to prevent distillation on his estate if he pleases; witness the estates of the Marquis of Sligo, the Earl of Farnham, Sir Edward Hayes, and Sir Charles Style, Bart., the Drapers Company, and the Mercers Company. Sir Charles Style, when he found even his personal interference in the destruction of the illicit matter fail, would not allow the smugglers on his estates to cut turf, and thus succeeded in his object."

Redemption and Purchase of Land Tax.

"Under the Act 38 Geo. 3. cap. 64. a benefit of preference was reserved to persons in possession of or having an interest in the property for redeeming the Land Tax charged thereon, to the exclusion of strangers, during a limited period therein mentioned; which benefit of preference was extended from time to time by subsequent Statutes until after the passing of the Act 42 Geo. 3. cap. 116., under which Act it ultimately ceased in June 1803, from which period the Commissioners for executing the Act were empowered to contract for the sale of the Land Tax not redeemed to any other persons desirous of purchasing the same, for a consideration not less than that which was payable by redemptioners; but the proposals of such persons were subject to competition by any other persons disposed to offer a higher price for the Land Tax, and the Commissioners were authorized to contract for the sale of the Land Tax to the person offering the highest price for the same within the period of fourteen days. Upon the completion and registry of the contract the purchaser became entitled, under the provisions of the 154th section of the Act, to a fee-farm rent, equal in amount to the Land Tax purchased, free of all charges and deductions, to be issuing out of the property whereon the Land Tax was charged, with priority of security thereon over every other incumbrance, and with all powers and remedies for the recovery thereof as landlords by law have for the recovery of rents reserved upon leases. Notwithstanding these advantages, and the further right which the holders of such fee-farm rents would acquire of voting for Members of Parliament, the power given to strangers for purchasing Land Tax (probably from having been little known) was not exercised to any considerable extent, as the total number of contracts entered into for that purpose is only 2,073. This power has now ceased, by virtue of a recent Act of Parliament.

"The administration of the Acts for the redemption and sale of the Land Tax was originally intrusted to Commissioners appointed under the Royal Sign Manual in the several counties, by whom all contracts were executed; and all sales, mortgages, or grants by corporations and companies, or other persons, under the powers given by the Acts for raising money by such means to redeem Land Tax, were subject to the consent and approbation of those Commissioners until the passing of the Act 39 Geo. 3. cap. 21., by which the authority vested in them, so far as regarded sales by bodies politic or corporate, or companies, was repealed, and a separate Board of Commissioners was appointed by Letters Patent under the Great Seal for authorizing and directing such sales. The powers of these Commissioners were afterwards extended to the direction of all mortgages or grants by bodies politic or corpo-

rate, or companies, and of all sales, &c. by feoffees or trustees for charitable or other public purposes under the authority of the Acts.

"By the Statute 46 Geo. 3. cap. 133, and various subsequent Acts, the last-mentioned Commissioners were empowered, during certain limited periods, to direct the examination and discharge of the Land Tax charged upon the lands, tenements, and hereditaments belonging to livings and other ecclesiastical benefices or charitable institutions the income whereof did not exceed 150*l.* per annum, without payment of any consideration. The powers expired on 10th July 1817.

"The authority of the Commissioners appointed under the Sign Manual, in other matters, continued in force until the passing of the Act 53 Geo. 3. cap. 123, under which Statute the commission granted to them was revoked, and the powers previously exercised by them became vested in the Commissioners for the Affairs of Taxes for the time being. By an Act of the present reign (1 & 2 Vict. cap. 58.) the powers and authorities previously exercised by the Commissioners appointed under the Great Seal were vested in the Lords of the Treasury for the time being.

"Various modifications of the terms for redeeming and purchasing Land Tax have taken place from time to time since the passing of the first Act. Under that Statute the consideration required was so much stock in the Three per Cent. Consolidated or Reduced Bank Annuities as would yield a dividend exceeding the amount of the Land Tax by one tenth part thereof, but a provision was introduced in a subsequent Act for permitting persons to redeem Land Tax not exceeding 25*l.* per annum by payment to the Receiver General of the county of a sum of money sufficient to purchase the amount of the stock required according to the current price of such stock.

"These terms were continued by the Act 42 Geo. 3. cap. 116., and were applicable to all contracts entered into prior to the passing of the Act 53 Geo. 3. cap. 123. Under that Act the option of redeeming by a money payment was extended to contracts for any amount of Land Tax. The same Act also for a limited period (which was extended by subsequent Acts till the 24th June 1818) authorized the redemption of the Land Tax charged on messuages and premises not exceeding in extent one fourth of an acre, for a consideration in money at eighteen years' purchase on the amount of the Land Tax, and empowered persons in the actual possession of tenements or hereditaments, or entitled to the rents thereof, to contract at any time before the 25th of March 1815 for the redemption of their Land Tax, if not exceeding 10*l.* per annum, by payment of an additional assessment equal to such Land Tax for a term of 18 years certain, or until such additional assessments being placed to one account and invested, as directed by the Act, in the purchase of Three per Cent. Annuities, together with the accruing dividends thereon, should produce a dividend exceeding the amount of the Land Tax redeemed by one tenth thereof. But very few persons availed themselves of the power of redeeming upon the last-mentioned terms.

"Corporations and others entitled to the patronage of livings were empowered by a subsequent Act (57 G. 3. cap. 100.) to contract for the redemption of the Land Tax charged thereon by transfer of stock sufficient to produce a dividend equal in amount to the Land Tax redeemed. No further alterations were made in the terms for redeeming Land Tax until the passing of the Act 16 & 17 Vict. cap. 74., under which Act a reduction of 17½ per cent. was made in the amount of the consideration previously required.

"An Act was passed in the same session, cap. 11., the first section of which restricted the redemption and purchase of Land Tax to persons having an estate or interest in the lands or hereditaments whereon the Land Tax is charged, and the second section enacted that upon the completion of any contract entered into for the redemption of the Land Tax, and upon transfer or payment of the consideration, the messuages, lands, tenements, and hereditaments comprised therein shall be wholly freed and exonerated from the Land Tax, and from any yearly term, rent, or rentcharge in respect of any consideration for such contract. But as under the previous Acts corporate bodies, and persons having a limited interest, redeeming the Land Tax, were entitled to a rentcharge, annuity, or interest in respect of such Land Tax, and as the last-mentioned enactment would have debarred any such corporate bodies and persons thereafter redeeming Land Tax from a similar right; the second section of cap. 11. was repealed by the Act 19 & 20 Vict. cap. 80.

"The business relating to the redemption and purchase of Land Tax is executed in this department, under the superintendence of the officer acting as Registrar of Land Tax for the time being, as well as business relating to sales, mortgages, or grants under the powers of the Acts. All contracts, deeds of sale, &c. are registered at length in books kept for the purpose, from which records office copies are supplied to the public from time to time as required for the purposes of evidence.

"The total number of contracts entered into for the redemption and purchase of Land Tax is 147,206. The number of certificates granted under the authority before mentioned for exonerating the lands and hereditaments of small livings and charitable institutions is 3,195, and the Land Tax exonerated under such certificates amounts to 8,804*l.* 3*s.* 7*d.*

"The following table shows the progress made in the redemption and purchase of the Land Tax from the passing of the first Act in 1798 to the present time. The total amount is 800,397*l.*

Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.	Year.	Amount Redeemed and Purchased.
	£		£		£		£		£
1798 }	435,888	1813	6,987	1827	1,848	1841	1,242	1855	2,728
1799 }		1814	10,605	1828	1,497	1842	657	1856	1,724
1800	40,418	1815	5,127	1829	1,143	1843	566	1857	2,398
1801	33,287	1816	3,485	1830	1,134	1844	1,049	1858	2,951
1802	16,470	1817	3,235	1831	1,593	1845	766	1859	1,717
1803	55,819	1818	4,299	1832	902	1846	763	1860	1,635
1804	16,748	1819	2,802	1833	1,277	1847	1,382	1861	2,522
1805	12,915	1820	2,241	1834	705	1848	1,179	1862	1,878
1806	12,993	1821	2,231	1835	952	1849	589	1863	1,648
1807	9,293	1822	2,153	1836	959	1850	995	1864	2,969
1808	6,619	1823	1,588	1837	990	1851	900	1865	3,408
1809	6,550	1824	1,690	1838	2,520	1852	1,457	1866	6,010
1810	7,324	1825	1,210	1839	3,395	1853	7,814	1867	3,616
1811	7,472	1826	1,864	1840	1,159	1854	2,893	1868	2,051
1812	11,554								

INCOME TAX.

EXTRACT from the FINANCIAL STATEMENT of the CHANCELLOR OF THE EXCHEQUER (Mr. Gladstone) in the HOUSE OF COMMONS on the 18th of April 1853.

"Now, it is said that gross inequality is the characteristic of the tax, and that it ought not to be levied, that it is unjust to levy it, upon precarious and realized income alike. What income is precarious, and what income is realized? Income derived from trade would, I presume, be called precarious; and, without wishing to anticipate the judgment of the Committee, I may probably assume that this is their opinion. Now, I beg the Committee to observe that, after all, the main question is between land and trade. Everything else, in respect of bulk and magnitude, forms but a mere outlier and appendage to this, the main question. Land and houses, we find, pay an income tax of 2,400,000*l.*, and trade pays 1,800,000*l.*; between them they pay three fourths of the whole tax. It is, therefore, evident that the justice of the present relations between land and trade must go a considerable way, I do not say the whole way, towards the solution of the great question whether the tax is, in the main, a just tax or not.

"Let us look now at the case, as it stands between land with houses on the one side, and trade on the other; and, if the Committee will do me the favour to follow me in the estimate I am about to enter upon, it shall be my endeavour to place the matter before them in as clear a light as possible. My first object is to show the amount of tax really paid by land. When persons say that realized and precarious incomes ought not to pay the same rates, and that therefore the tax should be reconstructed, they forget to inquire whether at the present moment realized and precarious incomes as represented by land and houses on the one hand, and by trades on the other, do or do not pay the same rates. Let us, in the first place, see at what rate land and houses pay. Land pays in the gross 7*d.* in the pound upon an income not assessed by the possessors of the property, but by a standard independent of them; and this sum is paid without any deduction worth mentioning in respect of the difference between gross and net income. It is obvious that, in order to estimate how much land and houses really pay, we must deduct the whole of the difference between the gross and the net income. Nay, we must do more than this, because the owners of land and houses are not the only persons beneficially interested in this description of property; there remain behind a large body of mortgagers, incumbrancers, and life-renters, who, although they pay 7*d.* in the pound on their share of the proceeds of lands and houses, do not pay anything towards making up the difference between gross and net receipts.

"In the estimate I am about to submit to the Committee, I have been guided by inquiries which every member of it is as capable of making as I am. I can only say, that this estimate has been framed in a spirit of moderation, and tested, as well as the case admitted, by reference to persons most familiar with the subject. About 80,000,000*l.*, the gross income of land and houses, pays the tax. At 7*d.* in the pound, this gives, in round numbers, 2,333,000*l.* What are the deductions which ought to be allowed for the difference between gross and net income—I will not say according to an arbitrary standard of equity, but, if we should break up the present scheme and construct a new one, what should we be called on, and of course I must say, what should we in justice be compelled, to allow on this score? In Scotland, among the difference between gross and net income of lands, one class are known by the designation of "public burdens." We have no analogous phrase in England; but we have heavy deductions, perhaps on the whole not less heavy than in Scotland, from gross rental. The first great item is the large charge for repairs; and under this head I include all repairs for buildings, fences, and such drains as are not kept by the tenant. Repairs constitute a large charge upon land; but as regards houses it is still larger. You must allow for insurance; and also for law charges, without which it is impossible to conduct business connected with landed property and houses. You must allow, I will not say all the cost of management, but as much of it as you allow to a merchant under Schedule D—you must allow for clerks, sub-agents, ground-bailiffs, offices, stationery, receipts, and so forth. You must allow for arrears of rent; and you must likewise allow for what are called abatements of rent, which are a real deduction from income. How much shall we allow under these heads? What is the gross deduction we must make from the income of 80,000,000*l.* supposed to be received by the owners of land and houses? I take it at 16 per cent. I do not think this an unfair estimate; I am certain that it is, in some instances, a very low one. If 16 per cent. be a fair deduction, it is evident we should reduce the 80,000,000*l.*, subjected to a tax of 7*d.* in the pound, by the sum of 12,800,000*l.*, which is actually expended before the income reaches the pocket of the owner; and, therefore, we have arrived at this point, that we have now got instead of 80,000,000*l.* of income, only 67,200,000*l.*, and this reduced amount pays a tax amounting to 2,333,000*l.*

"Then I come to another question, upon which I must again resort to conjectural estimate. What is a fair estimate to make of the total amount of charges on land and houses, all over the kingdom, in respect not only of mortgages, but of settlements, and all other arrangements of that kind? I estimate that one fourth part of the gross income derived from land and houses goes into the pockets, not of persons beneficially interested in them, properly speaking, but into those of mortgagees, annuitants, and others who receive under settlements. If that be so, then it appears that the owners of land and houses do not receive 67,200,000*l.*; but from that sum you must deduct the fourth part of 80,000,000*l.*, which reduces their income to 47,200,000*l.* This sum of 47,200,000*l.* is, then, the net receipt of those beneficially interested in land and houses. But you will justly say that the incumbrancers, who receive the 20,000,000*l.*, pay the Income-tax. Well, let us see what their quota amounts to. Sevenpence in the pound on 20,000,000*l.* gives 583,000*l.* Deduct this sum from the 2,333,000*l.* paid by the owners of land and houses, and the sum of 1,750,000*l.* will be left; so that this is the amount actually paid on an income of 47,200,000*l.* Now if hon. members will take the trouble to apply the figures I have stated they will find the result to be this—that the sum of 9*d.* in the pound at a net income of 47,200,000*l.* would amount to 1,732,500*l.*; and that, consequently, under the law as it now stands, the income derived from land and houses is taxed at the rate, not of 7*d.*, but 9*d.* in the pound. Then, what I want to know is this; supposing there to be a *primâ facie* case for breaking up the Income-tax on the ground of inequality between the two classes of payers, namely, the owners of land and houses, and those engaged in trades, do you, on the whole, think that if a difference had to be made between the two classes, the difference ought to be greater than that which now exists? I do not raise the question

whether there ought to be any difference whatever between the two classes; or whether the income of the year is not the just and proper object of a tax intended to provide for the services of the year; I pass that question by; but I show you that, according to a rational estimate, land, if taken together with houses, at this very time pays 9*d.* and trade 7*d.* in the pound; and I ask any moderate man whether, if we were now about to establish a different rate of payment between the two classes, he would think of making the difference greater than exists at this moment.

"In December last the right hon. Gentleman opposite (Mr. Disraeli) proposed that realized income should pay a tax of 7*d.*, and precarious income one of 5¼*d.* Now, if any one will have the kindness to compare my figures with the right hon. Gentleman's proposal, it will be found that, within a small fraction of a farthing, the rates paid by the two classes of income are at present equivalent to 7*d.* and 5¼*d.* If we break up the present Income-tax, it must be for some object. If that object be to relieve trade at the expense of land and houses, it is well that those, who may be about to sanction that purpose, should consider where they are to begin in fixing the proportions of the payments to be made by different classes, and where they are to end. If it be desired to settle the question according to the views which have impressed themselves on the minds of many moderate and intelligent men, according to the view taken by the right hon. Gentleman opposite, and by my hon. Friend the Member for Wiltshire in the Committee which sat upon this subject—namely, by making land pay about four, and precarious income about three—then I say that object is already accomplished, for the payments of the two classes bear that proportion to each other at this moment.

"But let us go further in the consideration of this deeply-important question. It is commonly stated, that though we cannot do justice to each individual, we may do justice as between classes; and that for this purpose we must take an average of each class within itself. Now, I question the doctrine of those who propose to do justice between the various kinds of income by establishing averages for each class within itself. This is not the course advocated by the hon. Member for Montrose. The hon. Member is always consistent, and always manful; when he sees a difficulty in his path he takes no pains to get out of the way. His instinctive sense of fairness, and scorn of artifice, leads him, in his attempts to reform the Income-tax, into difficulties, which a man acting as a tactician would avoid. He says, fairly appraise the property or income of each individual. But the common notion is, that incomes should be classed in averages. In the name of reason and common sense, I ask how those who demand either equality, or an approach to it, can obtain it by averaging classes of income? Look at annuities. The tables give the value of female life at 15 years of age at about 25 years' purchase; but go upwards to 70 or 75 years of age, and the value of the life is only five years' purchase; yet you propose to average these dissimilar cases—to bring up the value of five years' purchase, and bring down the value of the 25 years' purchase, to a common standard. What possible average can these interests admit of? A life of 25 years' purchase is five times the value of one of five years' purchase. Will it be any consolation to the life of five years' purchase when called on to pay three times as much as he ought on the principles of the reformers of the tax to pay, that the life of 25 years' purchase pays only one half as much as he should do? Still more absurd would be the attempt to average trades. Many trades are worth 25 years' purchase. I venture to say, that if the matter be closely investigated, it will be found that many trades are better, on the whole, than perpetuities, and for this reason, that trade affords opportunities for providing for children and relations such as no other pursuit presents. Let us, however, state the case moderately, and say that some trades are worth 25 years' purchase; there are others not worth more than five, four, or three years' purchase, and how are you to average the interest of a trade worth three, and another worth 25 years' purchase? I must enter my protest against this averaging of classes, as a mode of what is called doing justice in the matter of the Income-tax.

"There is another topic, of a somewhat painful nature, connected with this branch of the subject, to which I must briefly allude. We have seen that land pays 7*d.* in the pound; according to a standard of value which does not depend on the will or testimony of its owner. Trade, on the other hand, pays 7*d.* in the pound; and this poundage assessed by each trader on himself. I have no doubt that, in the majority of instances, the returns of our traders are fairly and honourably made. There are many cases, in trade, in which it is a matter of extreme difficulty to know what return to make, what really is chargeable as profit; and I believe that in not unfrequent cases the doubt is solved by the honourable trader against himself, and that he returns his profits greater than they really are. Let it not be supposed that I am going to impute to the trading classes of England generally the conduct which is pursued by some individuals. I am going to state an extreme case. It is an example, not of what has been generally done, but of what can be, and has occasionally been done upon the scale I am going to show, and of what I fear on a smaller scale is often done. I will mention no names; I will violate no confidence; but I will state what happened lately in a great town, where a new street was to be built. The persons who lived and carried on business in the old street, which was pulled down to make way for the new one, had been charged at a certain amount to the Income-tax. They had also, of course, made returns at a certain amount under the Income-tax. When the new street came to be built, they very properly claimed compensation for the loss of their business. The amount had to be assessed by a jury. Without wearying the Committee with details, I will state the amount of compensation which these persons —in number 28—claimed; the amount awarded them by the jury, which may be taken as, on the whole, an approximation to the real value; and the amount at which they returned their profits under the Income-tax. Were I to descend to individual cases, it would be almost impossible adequately to describe the partly ludicrous and partly shameful aspect which they assume. I will therefore deal with the matter generally, and say that 28 persons in all claimed the sum of 48,159*l.* as compensation for their profits for a single year. The amount of compensation awarded by the jury was 26,973*l.*, or a little more than half what was claimed. But what was the amount at which they had returned their profits for assessment to the Income-tax? They claimed 48,000*l.*; they got from the jury nearly 27,000*l.*; but the return of profits for assessment to the Income-tax which they separately made had amounted only to 9,000*l.*

"I deeply regret that the great body of honourable men, who have made the name of British commerce famous throughout the earth, and that less even for its energy than for its truthfulness, should be degraded by association with persons who could perpetrate frauds like these. But at the same time frauds of this kind, and in many other cases, do exist; they are inseparable from the character of the impost, human nature remaining as it is; and it is impossible, when you are called upon to consider the question of the re-adjustment of the tax, wholly to dismiss them from consideration.

"Now, Sir, I leave this part of the question with the proposition, which I think will hardly be controverted, that as regards the state of the case between land and trade, reserving other cases for separate consideration, there is no sufficient ground to attempt the reconstruction of the Income-tax.

"I have three other cases still to consider; and first I will take the case of Schedule E, which contains

the payments that are derived from the incomes of the salaried servants of the public. I think that no class of persons is, in point of fact, now included in Schedule E, with the exception of persons connected with the Bank of England, who may not be called, in one sense or another, public servants. Some of them may be servants of local or separate authorities, as for instance, of the East India Company, but they are, I think, all public servants, and they are generally servants of Her Majesty's Government.

" With respect to the case of these public salaries, I think it is scarcely possible to distinguish between such incomes and life incomes. As they are usually held almost for life, with retirements in prospect, their durability is little inferior to that of life incomes ; and their inferiority, in respect of durability, is upon the whole compensated by this,—that they are usually progressive incomes, while life incomes are usually fixed. It is impossible, I think, for any dispassionate man, under these circumstances, to draw a distinction between the case of salaries and that of life incomes, for the purpose of the Income-tax. With regard to remissions upon salaries, the case seems to be argued rather high both ways. At present there is a movement among the civil servants of the Crown for a change in regard to their superannuation funds, which would amount to an increase of salary. The tide has but lately turned ; for it is not very long since the right hon. Member for Oxfordshire (Mr. Henley) made a motion in this House (and, unless I am much mistaken, he all but carried it) for reducing salaries of this description wholesale, by no less than 10 per cent. If the right hon. Gentleman thinks that such salaries ought to be reduced by 10 per cent., I would suggest that it would be better to reduce them by a little less than 10 per cent., rather than break up the Income-tax on this account ; in any case I think I shall carry general assent when I say it would be much better to deal with public salaries, if they are to be dealt with, by a separate arrangement, than to make them the occasion of an attempt to perform an operation on the Income-tax, which, up to this time, all those who have been responsible for our finances—if we except the right hon. Gentleman opposite—have unanimously declared to be impossible and absurd.

" Now, Sir, I come to what is supposed to be the sore place of the Income-tax—Schedule C ; and when the Committee have heard what I have to say, I will fearlessly appeal to their love of justice, and put it to them whether Schedule C, even if it stood alone, is not rather a reason why they should not break up the Income-tax, than why they should do so. I know this is a bold challenge ; but wait and see, whether I will not make good my position. In the first instance, I will read to the Committee a testimony that has come from across the Atlantic, simply in order to impress upon them the conviction that, when we approach Schedule C, we begin to tread upon very delicate ground. We wrote to the United States to ascertain what was done in that country, where taxes of this nature are levied, with respect to the public stocks or funds ; and I have here a short letter, signed by Mr. Everett, dated ' Department of State, Washington, February 10, 1853,' in which he says :—

" ' Sir,—I have the honour to acknowledge the receipt of your note of the 9th instant, inquiring, by direction of Her Majesty's Principal Secretary of State for Foreign Affairs, whether the public debt of the United States is subject to Property or Income-tax in the hands of those who hold the stock, and also whether, in the Acts authorizing the contracting of the debts, any provision was made, exempting them from taxation.

" ' In reply, I have the honour to inform you, that there is nothing in the constitution of the United States, or in the laws creating the public debt, which prohibits this Government from levying a tax on that debt ; the Governments of the respective States, however, can levy no such tax, as this would be an act impairing the obligation of a contract, which is expressly forbidden by the Federal constitution.'

" It appears to me, upon a fair review of the case, that we must set out with this doctrine admitted on all hands ; that we are bound to give some rational construction to those words in the Loan Acts, which provide that the public dividends shall be paid ' free of all taxes and charges whatsoever.' I think we are bound to give them a rational construction. Mr. Pitt thought the rational construction to give to them was, that you should not look at all to the nature of the source, but that you should consider the dividends, simply in relation to the receiver as so much income. I am bound to say that I think Mr. Pitt's construction of the pledge was the safest and the wisest. It has, at any rate, been acted upon for more than 50 years, and under it the great bulk of the public debt has either been borrowed or reborrowed. I do not mean now to dwell upon the difficulties you might have, in the case of these Acts, in proceeding at this time to impose a new construction of the contract, after a former one has so long prevailed ; but what I do beg you to acknowledge is, that there is only one other construction, in any sense rational, that could be given to the words in the Loan Acts ; and it is this, that we are entitled to look, if we choose, not at the mere amount of annual income, but at the durability of the income, as tested by the price of the income when it is sold. I will suppose, then, the proposition now is, that we should reconstruct the Income-tax, in order that we may levy the tax upon something like what is called the capitalised value of the income.

" Considering the circumstances under which the Income-tax was first imposed, and the circumstances under which that change is now suggested, I never can believe that it would be adopted by a British Parliament. Observe not only the effect which it would have upon the interest of the fundholders, but above all the light in which it exhibits the dealings of the State with them. When Mr. Pitt imposed the Income-tax he said to those persons, ' We have nothing ' to do with capitalised value or with price in the ' market ; we can look to nothing but what you ' receive from year to year.' At that time, when the fundholder was taxed upon his income from year to year, what was the capitalised value of his income ? About 16 years purchase. That was not far from the average capitalised value of the fundholder's income for 17 years of the Income-tax, until the conclusion of peace. Suppose your new doctrines had been in vogue then, the fundholder would have paid only one half of what he did pay ; and shall I be told that, after adopting a construction most unfavourable at the moment to the fundholder, and after taxing him, and taxing him too at the rate of 10 per cent., on the full value of his income for 17 years, when he could only have got 16 years' purchase for his property in the market, England and the English Parliament will now turn round upon that man in the manner suggested, at a time when, owing mainly to the general confidence in your strict good faith towards the public creditor, the value of his property has risen to 33 years' purchase ? If you now determine that the capitalised value of the fundholder's income ought to be taxed, I say that you inflicted the grossest wrong upon him in the time of the war. When he then consented to pay 10 per cent. upon the value of his income, he had confidence that peace would be restored, that his income would become more valuable, that faith would be observed with him—I mean faith according to the common principles of equity and justice—and that no advantage would be taken of that rise in value. But if the British Parliament sets the example of establishing in time of war, when funds are low, the doctrine that you have nothing to do with capitalised income, and then in time of peace, when the funds are high, sets up the opposite doctrine, I will not merely say that the character of this nation will not stand as in the time of your fathers it has stood, but I warn you that you must abandon from henceforth the idea of taking the lead among all the borrowers of the world, and that you must prepare

for a vital change in your relations with those who have hitherto trusted you.

"There are persons who say, 'We ought to tax 'incomes at different rates, according as they proceed 'from property, or from skill.' In fact, they would place industrious incomes on the one side, and lazy incomes on the other. Now, in my opinion, a great deal may be said in favour of that doctrine, but observe the effect it must have with regard to the public creditor. The landholder must exert himself with respect to his land, the householder as to his house; and the mortgagee must either look out himself, or pay his lawyer for looking out, to ascertain the safety of the investment proposed for his money; and I do not believe there is any income which is perfectly and entirely a lazy income, except the income of the fundholder.

"If that were so, the fundholder would enjoy an entire pre-eminence in taxation, and the degree of that pre-eminence it would rest with you to fix. I honour the sense of justice of my hon. friend the Member for Montrose, and of those gentlemen, the actuaries, who have recommended the fundamental reconstruction of this tax, and who do fairly adopt and abide by the durability of incomes. If they had made their proposals in 1798, I do not know that the fundholders would have had much reason to complain; but, on the contrary, I believe that, upon the whole, they would have been gainers. I think, however, that the proposal of the actuaries is unsound in principle. I conceive that it is unsound in principle to levy the revenue of the country in substance by a tax upon its property; for I think that income is, in the main, the proper basis of taxation. I do not mean, however, to push that doctrine to extremes; and I undoubtedly should say, if we have a Property-tax at all, in substitution for the Income-tax, let us have a good and honest Property-tax, such as the actuaries propose. Unfortunately, these gentlemen have the plan which they recommend entirely to themselves, for no one has ever been found to propose it in this House, or, as far as I know, elsewhere. In fact, nobody will propose that plan, for every one knows it is a mathematical speculation put upon paper, but not a project to be submitted to an assembly of men whose bounden duty it is to provide by practical means for the constantly recurring wants and services of the country.

"The project of the actuaries, then, I pass by; because while it is of all plans of Income-tax reform the most self-consistent, it is also—I will not say the most impossible, for that would be a solecism—but it is placed the furthest beyond the reach even of imagination, as a possible measure.

"Now, I will request the Committee to go yet further with me into the consideration of one more point with regard to the Funds, which I take to be highly practical in its character, and which I beg to commend to their particular attention. I have used every means in my power to analyze the manner in which the Funds are held. It is, however, a matter of great difficulty. In old times there was a very general belief in the appearances of hobgoblins, and now throughout the country you may here and there find those who have a somewhat analogous conception of an awful being they call the fundholder, whom they picture to their imaginations as an iron-hearted creature, rolling in wealth, and living in worthless indolence upon the toil and sweat of his countrymen; but it is very difficult to find out whether the existence of this monster is a fact or a fiction.

"I cannot obtain a complete analysis of the manner in which the Funds are held. The State, as we know, has no information upon the subject. The Bank of England, which pays the dividends, knows only one circumstance; and that is, whether the dividend is paid to a joint account or a sole account. Now, a very remarkable change has been taking place of late years in the manner in which the Funds are held. About 15 years ago the Funds were chiefly held in sole accounts by individuals; and I think you may, upon the whole, take it nearly for granted that the sole accounts indicate—but I speak in the presence of practical authorities, who can correct me if I mislead you—absolute property, at least with some few exceptions. So lately, then, as 1838, much more than one half of the stocks were held in sole accounts, and therefore represented absolute property. But mark the change that has taken place. At present the case is reversed. The whole amount of stock held in sole accounts is at the present moment 280,000,000*l.*, and out of that amount about 60,000,000*l.* represents the incomes of persons who are exempt from the Income-tax by reason of their incomes being under 150*l.* a year. There is, therefore, a sum of about 220,000,000*l.* held by persons who may be considered as holding perpetuities in the Funds, and whom the reformers of the Income-tax would regard as entitled to the distinction of pre-eminent taxation under that tax. Now, the amount held in joint accounts was, in February 1852, 427,000,000*l.*, and I have no doubt that it is at this time much more. One third of the Funds, upon the whole, are held in sole accounts, and two-thirds in joint accounts.

"Now, what do these joint accounts mean? I will tell you very nearly what they mean. These joint accounts may be divided, I believe, into five classes, one or other of which may be taken as comprehending very nearly the whole. In the first place, the joint accounts include a large class of charities, and among them I reckon the great account of the Commissioners of the National Debt for Savings Banks, amounting to 33,000,000*l.* These sums are all by law exempt from Income-tax. Then, in the second place, we have the Chancery and Bankruptcy accounts, amounting to between 50,000,000*l.* and 60,000,000*l.* I do not imagine that it is the desire of this Committee, or of the reformers of the Income-tax, to lay upon the moneys locked up in Chancery and Bankruptcy an exceptional tax. A third class which enters into the joint accounts is made up of those cases in which English firms—particularly banking firms, but other firms also—hold large sums of money on account of foreigners. I imagine that, although Englishmen who have investments in the Funds more commonly hold them in their own names, it is very common for foreigners to have stock held in the names of banking or mercantile correspondents.

"It has been a popular doctrine to tax the foreigner; but I think that no person in this House would wish to tax the foreigner in this particular form. It has been a long contested question with respect to Income-tax in England, whether the foreigner is not entitled to exemption altogether. The late Sir Robert Peel subjected him to equal taxation in 1842, but even that proposal was strongly resisted; and I am persuaded every Member of this House will agree, that it would be very impolitic to lay an exceptional tax of this kind upon the foreigner.

"The fourth class interested in joint accounts, and a very large class too, is the class indicated by life interests less than perpetuity. When Mr. Horsman made a proposal with reference to the Income-tax in 1848, one of his main arguments was founded on the absurdity of taxing life interests at the same rate at which perpetuities are taxed. Of late the Income-tax reformers have had much less compassion for the life-interest men, and few of them have seemed to regard their case at all. My opinion is, that, if the Income-tax were reconstructed, it would be very difficult to shut out the class having life-interests from the benefit of a reduced rate, if you introduce the distinction of rate; but surely it would be intolerable to raise the tax upon the Funds, as far as regards that large portion of holders who have a mere life interest.

"The fifth class interested in joint accounts consists of trading companies and associations holding funded property. Now, are you to lay an exceptional tax upon the capital of persons so engaged in trade? I should say that it is very much better to leave English trade where it is, paying 7*d.* in the pound, in the place of 9*d.* paid by land and houses, and with the power of

investing money in the Funds when it is convenient for purposes of banking, or for other trades, without the fear of exceptional taxation, than to break up the whole system, and sconce the trader in Schedule C, that you may reimburse him by exceptions in Schedule D. Thus, then, Sir, the strongest case urged for the reconstruction of the tax is the case of Schedule C; but in Schedule C, against 220,000,000*l.* held by persons in their own right, you have 430,000,000*l.* not held by persons in their own right as mere individual property; and when you have established your exceptional tax against the Funds, your very next step must be to exempt the whole of this 430,000,000*l.* Well, Sir, that is the sum of what I have to say upon Schedule C.

"I shall now touch very briefly upon the remaining case of Schedule D; that is to say of Schedule D as respects the professions. I have made it my business, Sir, to ascertain what proportion of the whole payment under Schedule D proceeds from professional persons; and I have found that, including certain amphibious classes, it is about 300,000*l.*, or rather more than one twentieth part of the whole Income-tax; but there are several persons who are returned as professional persons who, for the purpose of a new classification of the Income-tax, must be considered as traders,—such as auctioneers, house agents, and army agents. The country surgeon frequently combines with his profession the trade and capital of a druggist and apothecary. Solicitors, again, in many places are, to no small extent, considerable capitalists; their capital is invested in their trade, and the Income-tax must be paid upon it as it would upon capital invested in any other trade. Taking these mixed cases out, the net sum, that may be said to be paid by the professions, is about 250,000*l.*, which is about one twenty-second part of the whole Income-tax.

"I do not at all deny that the case of professional men appeals to our sympathies. In my opinion, it is one of the reasons which indicates that the tax ought to be a temporary tax; but I hope the Committee will pause before it rushes to the conclusion that upon account of the case of professional men—for I think I have in some degree disposed of the other cases—they will proceed to such a labour,—I will not call it a Herculean labour, because a Herculean labour means a labour that Hercules could accomplish, and this I am persuaded he could not,—but to such a labour, as that of breaking up and reconstructing the Income-tax.

"It would be a pity to find yourselves compelled to break up the Income-tax on account of those whose case is so limited, in comparison to the whole range of the tax, that they only pay one twenty-second part of the amount. But then you may say, 'Why not 'exempt them altogether; if they form so limited a 'part of the whole body of tax-payers, why not give 'them a favour?' And there is a great deal in point of feeling to recommend that course; as there also is to recommend many things in this world of ours, upon examination of which you find insuperable obstacles in the way of your giving scope to it.

"I will tell you why you cannot exempt professional incomes without breaking the scheme of the tax. In the first place, there are the auctioneers, house agents, army agents, and others I have referred to, now nestling within the class of the professions, and whom you would have to dislodge from that class, but with each of whom there would be considerable difficulty if there were an attempt to exclude them from benefits to which persons in the position of professional men were to be entitled.

"Again, you would have great difficulty in knowing what to do with the clergy. Your feeling would tend with equal force both ways. You would think it extremely offensive to reconstruct the Income-tax on behalf of professional men, and yet to make the clergyman with 150*l.* or 200*l.* a year pay the higher rate. But if you let him into the favoured category, I am not so sure that you would be pleased to extend the same favour to the dean and the bishop. You would find extreme difficulty there; but there are other and more serious difficulties than these.

"Some persons holding salaried offices, not public servants, now charged in Schedule D, have certainly a much worse tenure and an inferior interest in their incomes, than professional men. Above all, there is what I warned you of in respect to averaging the supposed value of the income of classes. A large class of retail traders have an interest in their trades much inferior to that of professional men. Their shops, and trades, and businesses change hands much quicker. They are creatures of to-day, gone to-morrow; and professional men as a class, putting aside the exceptional case of sickness, are permanence itself compared with a certain and a very numerous portion of the smaller class of traders.

"I must warn the Committee, likewise, that they will find the greatest difficulty when they come to consider, in the midst of this process of breaking up the Income-tax, the case of the life annuitants. Let me for a moment put it to you who these people are. Professional persons, at all events, are men, are beings charged by the Almighty with the care of wives and children, and, generally, endowed with a capacity to discharge that duty. But when you come to life annuitants, you then deal with the desolate widow, with the orphan daughter; with defenceless woman, whose right it is to expect at your hands justice, tenderness, and protection. Are their incomes precarious, or are they not? I will take some lady who has been bred in the lap of luxury, and who then, upon the death of her parent, finds herself with the interest of 5,000*l.* or 6,000*l.* to live upon for the remainder of her days. I want to know whether that income is or is not to be subjected to the higher tax as an income from realized property? And will you then tell me that upon the daughter and the widow you will lay that exceptional tax, and yet talk of doing justice, because you put the higher tax upon them, in order that you may put a lower tax upon your bankers and brewers, and upon your physicians and lawyers? I make my appeal to you as men upon this point. I am convinced, whether the views of the present Government be right or wrong, whether our propositions meet your approbation or whether they do not, that you never will consent to draw that distinction in favour of the great and energetic commerce of this country, and against the pittances on which the great portion of these women must subsist.

"Sir, the unparalleled indulgence of the Committee has brought me nearly to the close of this portion of the subject, and there is but one more point in connexion with it to which I need refer. It is commonly supposed that it is either some crotchet of an individual, or the general laziness and inattention of official persons to their duties, that prevents their giving effect to the wishes which many gentlemen laudably entertain, to see these inequalities of the Income-tax, which I do not deny, removed by a reconstruction. But I will point out the kind of difficulty in which you find yourselves involved when you set about that work; for I can truly and fairly say,—and I think if I do not command credit for it as an individual, yet that the characters of my colleagues will demand full credit for them,—I can truly and fairly say, that it has been our most earnest desire, if we could with justice have attained that object, to consult the public feeling in regard to the proposition which we might have to make about the Income-tax.

"We have, therefore, studiously and laboriously turned over the question again and again, and have put it, I believe, in every light in which it is capable of being viewed. And now I will just give you a specimen of the way in which, when you set about a reconstruction of this tax, you find yourselves involved. I will suppose that, if the Income-tax be differentiated, you will extend the favour to what are called the terminable annuities. The terminable annuities expire in 1860, and they have always been thought to afford the most favourable case—the case

commonly selected for argument by way of illustration —for those who wish to break up the Income-tax. Of course, they will get the benefit of it. They are worth so many years' purchase, and no more; and you can tell exactly how much of the annuity in each case represents interest, and how much capital. You commence, then, by exempting the terminable annuitants. Is that all? By no means. What do you do with Government life annuitants? Must you not exempt them also? Is not their case substantially the same with the others? A man lays out money on an annuity for his life. Although the term of his life is uncertain, such an annuity has just as fixed a price in London as an annuity of the expiry of which you fix the date. On the same principle, therefore, you must exempt the Government life annuitants, as you have done the terminable annuitants. But, if you do that, you cannot think of anything so monstrous as taxing other interests for life, or for a term perhaps less than life upon leasehold properties. How will you be able to tax a man who has, suppose, a lease on which he has paid a heavy fine, and of which there is a term of five or ten years unexpired? The great bulk of the interest in the property is not his, but the landlord's, the reversioner's; and you must evidently give to the holder of such a lease, therefore, a share of the proposed exemption. Then I must again remind you of the class holding life interests in the Funds. You cannot draw a distinction between life interests in the Funds, and life interests in leaseholds. They must help to swell the goodly company of exemptions. After them come those who hold jointures and other annuities upon land. Certainly a life annuity in the Funds is one thing, and a life annuity upon land is another; but the life interest of the individual is alike in both cases. When you have got those in, what will you do with life renters, with the possessors of entailed estates, to which the successor may be a second cousin, living in the East Indies, whom his predecessors may never have seen, and in whom he has no interest? This may, I fear, be tedious to the Committee, but the questions with which I am dealing are practical questions. They are a small sample of the practical questions, all of which must be faced if we are to reform the Income-tax. I do not say that there are no distinctions between these different parties. There are distinctions between each of them. But what I say is this, that when you come to define those distinctions, and to try to make them the broad ground upon which you take your stand, and say, 'Here you will be exempt—there 'you will pay the exceptional tax,' there is not one of the classes I have mentioned, with respect to which you will find it possible to fix it as the limit of the intended operation."

Life Insurance and Benevolent Fund.

The want of some provision for the widows and orphans of deceased Officers and others employed in the Excise department had been long felt, and efforts had been made from time to time to establish a fund that would supply that want, but without success, until the year 1844, when an arrangement was made with the Atlas Insurance Company, who undertook to grant policies of life assurance at certain rates, on condition that the premiums were collected free of charge on the company. The Board, feeling an interest in an undertaking so likely to encourage provident habits among their Officers, directed the Collectors of Excise to receive the premiums from the parties holding policies. The premiums are transmitted to the Atlas Company. The number of policies in force is 1,857, and the amount insured is 401,575.

In the following year there was established in connexion with the Atlas Company a fund denominated the Excise Benevolent Fund, the object of which is to provide annuities for the widows and orphans of those assurers who assign the bonuses on their policies to the fund, and to assist superannuated Officers in paying their premiums.

In 1849, on the consolidation of the Board of Excise with that of Stamps and Taxes, the benefits of the fund were extended by Act of Parliament, 12 & 13 Vict. c. 58. to all persons in the service of the Board of Inland Revenue.

The annuities were originally 5 per cent. upon the sum insured, but in the year 1857 it was found necessary to reduce the rate to 3 per cent. In consequence, however, of the successful progress of the fund the rate was again raised to 4 per cent. in the year 1864, at which it still remains.

When the annuities were reduced in the year 1857 to 3 per cent., it was resolved to establish an auxiliary fund, "For the purpose of increasing to "5 per cent. the annuities of those widows whose "husbands should subscribe at the rate of 5*s.* per "annum for every 100*l.* insured." The fund in aid was established accordingly in the year 1858.

Mutual Guarantee Fund.

There being reason to believe that collectors, and others, who are required to give security by bond for the faithful discharge of their duties, have frequently great difficulty in obtaining sufficient sureties, and that there is also much difficulty in ascertaining the sufficiency of persons proposed as sureties; the Board have had under consideration a proposal to introduce a system of mutual guarantee, with a paid up Fund of 10,000*l.*; and having consented to adopt that plan:—

Ordered,

That a Mutual Guarantee Fund of 10,000*l.* be established under the following regulations:—

1st. That personal bond, in such amount as shall be required by the regulations of the service for the time being, be given by each Collector, Surveying General Examiner, Supervisor, Collector's Clerk, and other person authorized to receive Revenue Money; and that, in case of default, such bond be put in suit against the defaulter.

2d. That the contributions to the Fund be from—

Collectors	50*l.*	each,
Surveying General Examiners	30*l.*	
Supervisors	10*l.*	
Collectors' Clerks	10*l.*	

and other persons in such amount as the Board may direct; and that Collectors' Clerks be in future, required each to give Bond to the Crown in the sum of 1,000*l.*, which Bond is in no manner to impair the responsibility, as heretofore, of their Collectors for them.

3d. That the contributions of persons at present in the service, be paid by two equal instalments; the first at the sittings for the ensuing second collecting round, the last at the sittings for the next fourth collecting round.—That all future contributors pay in like manner the required sum by two equal instalments, the first within three, and the last within six months after their appointment to their office.

4th. That the money so raised be invested in Government securities, in the name of the Chairman

of the Board, under the title of "The Inland Revenue Guarantee Fund," and be held by the Board for the purpose of making good to the Crown any loss occasioned by the act or default of any contributor in such cases as are expressed in the conditions of the personal bonds. That the minute of the Board be conclusive evidence of the fact and extent of the loss in each case, and sufficient authority for the Chairman of the Board to sell so much of the stock as shall be necessary to raise the sum specified in the Board's minute; but the demand of the Crown shall not in any case exceed the amount of loss sustained, nor the sum for which, under the regulations of the service for the time, personal bond shall have been required.

5th. That in the event of the fund being reduced below 10,000*l.* by any claim for loss, each individual be called upon to contribute his proportion of the sum required to replace the amount withdrawn.

16th February 1852.

6th. That the interest, from time to time, be appropriated to the purchase of additional stock; and, on the retirement or death of any contributor, the sum then at his credit, including interest, be paid to him or his legal representative; and that, in order to avoid the sale of stock for the purpose of making such payments, a deposit account for 500*l.* be kept in a convenient bank, in the name of the Secretary to the Board.

7th. That the existing bonds remain in force until the last instalment shall have been paid, when the Board will direct them to be given up to the Officers.

It is further ORDERED,

That each Collector at the sittings specified receive the required sum from the contributors in his Collection, and at the close of the sitting make out a list of the contributors, and forward it to the Board, remitting the sum received on account of the fund to the Receiver General of Inland Revenue.

For convenience of reference we give a list of the principal financial members of successive Governments from the date of Sir Robert Peel's Administration in 1841.

FIRST LORDS OF THE TREASURY.

1841, Sept. 3rd.	Sir Robert Peel, Bart.
1846, July 1st.	Lord John Russell.
1852, Feb. 27th.	Earl of Derby.
„ Dec. 28th.	Earl of Aberdeen.
1855, Feb. 8th.	Viscount Palmerston.
1858, Feb. 26th.	Earl of Derby.
1859, June 18th.	Viscount Palmerston.
1865, Nov. 3rd.	Earl Russell.
1866, July 6th.	Earl of Derby.
1868, March 3rd.	Right Hon. Benjamin Disraeli.
„ Dec. 9th.	Right Hon. William Ewart Gladstone.

CHANCELLORS OF THE EXCHEQUER.

1841, Sept. 3rd.	Right Hon. Henry Goulburn.
1846, July 6th.	Right Hon. Sir Charles Wood, Bart.
1852, Feb. 27th.	Right Hon. Benjamin Disraeli.
„ Dec. 28th.	Right Hon. William Ewart Gladstone.
1855, March 8th.	Right Hon. Sir George C. Lewis, Bart.
1858, Feb. 26th.	Right Hon. Benjamin Disraeli.
1859, June 18th.	Right Hon. William Ewart Gladstone.
1866, July 6th.	Right Hon. Benjamin Disraeli.
1868, March 3rd.	Right Hon. G. Ward Hunt,
„ Dec. 9th.	Right Hon. Robert Lowe.

FINANCIAL SECRETARIES TO THE TREASURY.

1841, Sept. 3rd.	Sir George Clerk, Bart.
1845, Feb. 5th.	Edward Cardwell, Esq.
1846, July 6th.	John Parker, Esq.
1850, July 5th.	George Cornewall Lewis, Esq.
1852, Feb. 27th.	George Alexander Hamilton, Esq.
„ Dec. 28th.	James Wilson, Esq.
1858, Feb. 26th.	George Alexander Hamilton, Esq.
1859, Feb. 10th.	Sir Stafford Henry Northcote, Bart.
„ June 18th.	Samuel Laing, Esq.
1860, Oct. 21st.	Right Hon. Frederick Peel.
1865, Aug. 22nd.	Hugh Culling Eardley Childers, Esq.
1866, July 6th.	George Ward Hunt, Esq.
1868, March 6th.	P. Sclater Booth, Esq.
1868, Dec.	Acton Smee Ayrton, Esq.
1869, Dec.	Right Hon. James Stansfeld.

A Statement of the Establishments of Stamps and Taxes previous and subsequent to the Consolidation of those Departments in 1834.

		Amount of Salaries.			Amount of Salaries.			Amount of Salaries.
	Stamps.	£		Taxes.	£		Stamps and Taxes.	£
1	Commissioner (including additional allowances as Chairman, attending the Treasury, and in lieu of official residence).	2,000	1	Commissioner (including additional allowances as Chairman, attending the Treasury, and in lieu of official residence).	1,900	1	Chairman	1,600
1	Commissioner (including additional allowance as Deputy Chairman).	1,400				1	Deputy Chairman	2,000
3	Commissioners	3,000	3	Commissioners	3,000	4	Commissioners	4,000
1	Secretary	800	1	Secretary	1,500	1	Secretary	1,000
8	Clerks	1,730	1	Assistant Secretary	700	1	Chief Clerk	600
			28	Clerks	5,013	16	Clerks	3,170
			5	Extra Clerks	439			
1	Inspector General	600				1	Inspector General	600
5	Inspectors, 1st Class	750				5	Inspectors, 1st Class	750
5	Inspectors, 2d Class	600				5	Inspectors, 2d Class	600
4	Inspectors, 3d Class	400				3	Inspectors, 3d Class	300
4	Inspectors, 4th Class	320				1	Inspector, 4th Class	80
1	Inspector, Scotland	140						
2	Solicitors, England and Ireland	2,400	1	Solicitor, England	1,500	1	Solicitor	1,400
1	Solicitor, Scotland	1,000	1	Solicitor, Scotland	2,500	1	Solicitor, Scotland	1,000
1	Assistant Solicitor, Scotland	400				1	Solicitor, Ireland	1,200
1	Solicitor for Legacy Duties, Scotland	500				1	Solicitor for Legacy Duties, Scotland	500
9	Clerks	1,900	7	Clerks	1,260	18	Clerks	4,157
1	Receiver General, England	800	1	Receiver General	1,200	1	Receiver General	1,200
1	Receiver General, Scotland	200	1	Receiver General, Scotland	500	1	Receiver General, Ireland	300
14	Clerks	2,660	3	Clerks	780	1	Receiver General, Scotland	250
2	Billmen	190				13	Clerks	2,130
1	Head distributor, Scotland	900						
6	Clerks	940						
1	Accountant and Comptroller General, England.	800	1	Comptroller of Accounts	900	1	Accountant and Comptroller General	800
1	Comptroller General, Ireland	1,000	1	Registrar and Sub-Registrar of Land Tax.	150	1	Comptroller General, Scotland	1,000
1	Comptroller General, Scotland	700	1	Comptroller General, Scotland	690	1	Comptroller General, Ireland	1,000
			1	Assistant do. Scotland	400			
24	Clerks	4,430	5	Clerks	720	30	Clerks	5,535
						1	Registrar of Fire Insurance	450
						2	Clerks	250
2	Registrars of Warrants	350				2	Registrars of Warrants	550
4	Clerks	460				4	Clerks	470
1	Examiner of spoiled Stamps	300				1	Examiner of spoiled Stamps	300
3	Clerks	390				3	Clerks	380
1	Registrar and distributor of Attorneys' Certificates.	200				1	Registrar of Licences	200
2	Clerks	220				3	Clerks	330
1	Distributor of Sea Policy Stamps	300				1	Distributor of Sea Policy Stamps	300
2	Clerks	250				3	Clerks	365
2	Messengers	120						
1	Comptroller of Legacy Duties	1,000				1	Comptroller of Legacy Duties	1,000
1	Deputy and Solicitor	600				1	Deputy Comptroller of Legacy Duties.	600
48	Clerks	9,450				48	Clerks	9,585
1	Will Sorter	100				1	Will Sorter	100
3	Messengers and Porters	180						
2	Registrars of Newspapers	400				2	Registrars of Newspapers	400
2	Assistants	180				1	Sub-Registrar	100
1	Sub-Registrar of Pamphlets	100				2	Assistants	200
1	Distributor of Medicine Labels, and Entering Clerk of Cards and Dice.	200						
1	Clerk	90				1	Assessor of State Carriage Duties	350
1	Assessor of Stage Carriage Duties	350				1	Comptroller	250
5	Clerks	590				6	Clerks	670
1	Comptroller	250				3	Warehouse Keepers	850
1	Clerk	110				10	Clerks	1,300
3	Warehouse Keepers	850				6	Tellers	510
9	Assistants	1,170				5	Packers	425
6	Tellers	525				2	Supervisors of Stampers	550
5	Packers	405				1	Assistant	200
2	Supervisors of Stampers	550	1	Office Keeper and Head Messenger	180	61	Stampers	5,120
1	Assistant	200	1	Messenger	70	1	Rolling Press Clerk	120
2	Superintendents of Stamping Tables	240	4	Porters	392	36	Rolling Press Printers	3,280
60	Stampers	5,040				1	Office Keeper and Messenger	150
1	Rolling Press Clerk	120	2	Housekeepers	145	9	Messengers	600
37	Rolling Press Printers	3,350				3	Porters	160
2	Porters	120				9	Watchmen	325
1	Chamber Keeper to the Board	80	3	Inspectors General of Taxes	1,800	2	House Keepers	150
4	Messengers	290	17	Receiving Inspectors	8,500			
1	Door Porter	65	2	Inspectors of Taxes	800	16	Charwomen	400
5	Watchmen	310				3	Inspectors General of Taxes	1,800
2	House Keepers	150	2	Exchequer Inspectors, Scotland	440	17	Receiving Inspectors	8,500
1	Fire-lighter	40	6	Inspectors of Taxes, Scotland	1,050	6	Inspectors of Taxes, Scotland	1,050
14	Charwomen	350	270	Surveyors	26,220	2	Exchequer Inspectors, Scotland	440
						2	Inspectors of Taxes, England	800
						270	Surveyors	26,220
343		£ 60,605	370		62,749	662		£ 105,012
			343		60,605			
	Two Establishments		713		123,354			
	United Establishments		662		105,012			
	Saving in Number		51	Saving in Expense	£ 18,342			

A Statement of the Establishment of Excise and Stamps and Taxes, previous and subsequent to the Consolidation of those Departments as the Inland Revenue in 1849.

Establishment on 1st January 1849.		Rate of Salary.	Amount of Salaries.	Establishment on 1st January 1849.		Rate of Salary.	Amount of Salaries.	Consolidated Establishment on 1st January 1851.		Rate of Salary.	Amount of Salaries.	Consolidated Establishment on 1st January 1851.		Rate of Salary.	Amount of Salaries.
	Excise.	£	£		Stamps and Taxes.	£	£		Inland Revenue.	£	£		Inland Revenue—*continued*.	£	£
1	Chairman	2,000	2,000	1	Chairman	1,600	1,600	1	Chairman	—	2,000	1	Inspector General	—	900
1	Deputy Chairman	1,500	1,500	1	Deputy Chairman	2,000	2,000	1	Deputy Chairman	—	2,000	1	Assistant Inspector General	—	600
5	Commissioners	1,200	6,000	3	Commissioners	1,000	3,000	1	Commissioner	—	1,500	14	Clerks	—	2,020
								1	Commissioner	1,200	6,000	3	Inspectors of Stamps	—	280
1	Secretary	1,500	1,500	1	Secretary	1,500	1,500	5	Commissioners	—	1,600	2	Registrars of Warrants	—	350
1	Under Secretary	800	800	1	Assistant Secretary	900	900	1	Secretary	—	1,100	4	Clerks	—	520
1	Assistant Secretary	550	550					1	Assistant	—	800	1	Registrar of Fire Insurances	—	400
									Under Secretary	—		1	Examiner of Spoiled Stamps	—	1,505
21	Clerks	—	4,500	26	Clerks	—	4,983	1	Assistant Secretary	—	550	12	Clerks	—	500
2	Correspondents	510	1,020					46	Clerks	—	9,785	1	Examiner of Spoiled Stamps	—	660
17	Clerks	—	2,795					2	Correspondents	—	1,030	4	Clerks	—	400
1	Solicitor, England	2,000	2,000	1	Solicitor, England	1,500	1,500	17	Clerks	—	3,100	1	Registrar of Licences	—	760
1	Solicitor, Ireland	1,500	1,500	1	Solicitor, Ireland	2,000	2,000	1	Solicitor, England	—	2,000	5	Clerks	—	300
				1	Solicitor, Scotland	1,000	1,000	1	Solicitor, Ireland	—	1,600	1	Distributor of Sea Policy Stamps	—	365
1	Assistant Solicitor	1,000	1,000	2	Assistants	—	1,250	2	Assistants, England	1,000	2,000	3	Clerks	—	1,200
14	Clerks	—	3,420	25	Clerks	—	4,321	1	Registrar of Summary Court	—	200	1	Comptroller of Legacy Duties	—	450
1	Registrar of Summary Court	200	200					1	Clerk	—	110	1	Chief Clerk	—	10,870
1	Clerk	110	110					1	Receiver General, England	—	1,000	55	Clerks	—	200
1	Receiver General	800	800	1	Receiver General, England	1,200	1,200	1	Receiver General, Ireland	—	300	2	Will Sorters	—	400
				1	Receiver General, Ireland	300	300	1	Chief Clerk	—	2,565	2	Registrars of Newspapers	—	220
				1	Receiver General, Scotland	300	300	16	Clerks	—	1,000	2	Clerks	—	
				1	Chief Clerk	—	550	1	Accountant and Controller General, England.	—	1,400	3	Warehouse Keepers	—	900
2	Clerks	—	725	15	Clerks	—	1,965	1	Comptroller General, Scotland	—	800	10	Clerks	—	1,280
2	Cashiers	—	430	1	Comptroller General, England	—	1,000	1	Comptroller General, Ireland	—	700	6	Tellers	—	540
1	Accountant General	800	800	1	Comptroller General, Scotland	—	1,000	1	Assistant	—		7	Packers	—	509
				1	Comptroller General, Ireland	—	1,000	3	Principal Accountants	500	1,500	3	Supervisors of Stampers	—	440
				1	Assistant	500	500					1	Assistant Supervisor of Stampers	—	200
5	Principal Accountants	500	2,500									2	Superintendents of Stamping Tables	120	240
9	Accountants	—	2,825					71	Clerks	—	13,595	1	Rolling Press Clerk	—	120
14	Assistant Accountants		3,200									63	Stampers	—	5,235
9	Clerks	—	1,170	36	Clerks	—	6,020					44	Rolling Press Printers	—	3,850
1	Comptroller and Auditor General	1,200	1,200									2	Inspectors of Taxes of the London District.	500	1,000
1	Assistant Comptroller and Auditor General.	500	500									4	Clerks	—	650
8	Clerks	—	1,500	2	Office Keeper and Housekeeper	—	200	1	Storekeeper	300	300	8	Inspectors of Taxes, England	500	4,000
1	Storekeeper	300	300	18	Messengers	—	1,165	5	Clerks	—	640	8	Inspectors of Taxes, Scotland	—	2,200
5	Clerks	—	640	9	Watchmen and Porters	—	554	4	Porters	—	295	174	Surveyors	—	38,940
4	Porters	—	295	16	Charwomen	25	400	1	Inspector of Permits	—	200	89	Supernumerary Surveyors	—	11,045
1	Inspector of Permit Paper	200	200					3	Assistants	—	375				
2	Assistants	—	260					5	Permit Examiners	100	500				
1	Chief Permit Examiner	150	150					6	Binders and Sewers	—	260				
11	Permit Examiners	—	1,050	1	Inspector General	900	900	3	Warehouse Keepers	—	646				
3	Warehouse-keepers	—	646	1	Assistant Inspector General	600	600	8	Assistants	—	993				
8	Assistants	—	973	14	Clerks	—	2,020	3	Office Keepers and Housekeeper	—	360				
1	Office Keeper	160	160	4	Inspectors of Stamps	—	380	3	Doorkeepers and Letterman	100	300				
3	Doorkeepers and Letterman	100	300	2	Registrars of Warrants	—	350	24	Messengers	—	1,700				
7	Messengers	—	541	4	Clerks	—	520	16	Watchmen and Porters	—	875				
11	Watchmen, &c.	50	550	1	Registrar of Fire Insurances	400	400	16	Charwomen	25	400				
10	Fire-lighters	60	600	12	Clerks	—	1,505	10	Fire-lighters	60	600				
1	Principal Surveying General Examiner.	550	550	1	Examiner of Spoiled Stamps	500	500	1	Principal Surveying General Examiner.	—	550				
4	Surveying General Examiners 1st Class.	—	1,900	4	Clerks	—	660	4	Surveying General Examiners, 1st Class.	—	1,900				
16	Surveying General Examiners 2d Class.	—	5,650	1	Registrar of Licences	400	400	16	Surveying General Examiners, 2d Class.	—	5,650				
5	Surveying General Examiners 3d Class.	—	1,550	5	Clerks	—	760	5	Surveying General Examiners, 3d Class.	—	1,550				
20	Surveying General Examiners 4th Class.	—	5,300	1	Distributor of Sea Policy Stamps	300	300	20	Surveying General Examiners, 4th Class.	—	5,300				
62	Examiners	150	9,300	3	Clerks	—	365	62	Examiners	150	9,300				
2	Old Book Sorters	80	160	1	Comptroller of Legacy Duties	1,200	1,200	2	Old Book Sorters	80	160				
1	Assessor of Stage Carriage Duties	350	350	1	Chief Clerk	450	450	1	Assessor of Stage Carriage Duties	—	350				
3	Clerks	—	410	55	Clerks	—	10,870	3	Clerks	—	410				
3	Export and Import Surveyors	—	1,000	2	Will Sorters	—	220	3	Export and Import Surveyors	—	1,000				
4	Assistant Export and Import Surveyors.	200	800	2	Registrars of Newspapers	—	400	4	Assistant Export and Import Surveyors.	200	800				
2	Clerks	—	260	3	Clerks	—	320	2	Clerks	—	260				
22	Packing Officers	100	2,200	1	Registrar of Metropolitan Carriages	600	600	24	Packing Officers	100	2,400				
9	Port Officers	—	923	3	Clerks	—	460	8	Port Officers	—	835				
4	Port Gaugers	—	517	3	Warehouse Keepers	—	900	4	Port Gaugers	—	517				
7	Coast Officers, &c.	—	630	9	Clerks	—	1,240	7	Coast Officers, &c.	—	630				
2	Watermen	70	140	6	Tellers	—	540	2	Watermen	70	140				
4	Watchmen	54	216	8	Packers	—	579	4	Watchmen	54	216				
3	Porters	—	191	3	Supervisors of Stampers	—	440	3	Porters	—	191				
89	Collectors	—	34,446	1	Assistant Supervisor of Stampers	200	200	89	Collectors	—	34,496				
110	Clerks	—	15,273	2	Superintendents of Stamping Tables	120	240	110	Clerks	—	15,203				
477	Supervisors	200	95,400	1	Rolling Press Clerk	120	120	432	Supervisors	200	86,400				
3,184	Officers	100	318,400	59	Stampers	—	4,910	2651	Officers	100	265,100				
81	Supernumeraries	52	4,212	51	Rolling Press Printers	—	4,425	81	Supernumeraries	52	4,212				
198	Assistants	85	16,830	2	Inspectors of Taxes of the London District.	500	1,000	193	Assistants	85	16,405				
251	Expectants	50	12,550					316	Expectants	50	15,800				
30	Permit Writers	90	2,700					30	Permit Writers	90	2,700				
20	Permit Writers	85	1,700					20	Permit Writers	85	1,700				
4	Superintendents Border Service	—	1,147					4	Superintendents, Border Service	—	1,147				
34	Riding Officers	—	6,685					34	Riding Officers	—	6,685				
2	Boatmen	—	82					2	Boatmen	—	82				
4,844			592,682	758			147,930	4,464			557,589	564			98,029
				4,844			592,682					4,464			557,589
				5,602			740,612					5,028			655,618
	Number and Expense of the two Establishments											5,602			740,612
	Reduction											574			84,994

1870 : XX

REPORT

OF THE

COMMISSIONERS OF INLAND REVENUE

ON

THE DUTIES UNDER THEIR MANAGEMENT,

For the Years 1856 to 1869 inclusive;

WITH

SOME RETROSPECTIVE HISTORY,

AND

COMPLETE TABLES OF ACCOUNTS OF THE DUTIES FROM THEIR FIRST IMPOSITION.

Vol. II.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

[C. 82.–I.] *Price 2s. 4d.*

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INLAND REVENUE.
EXCISE.
LICENCES.
STAMPS.
TAXES.

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BRITISH SPIRITS.

An Account of the Quantities of Spirits Distilled in England, Scotland, Ireland, and the United Kingdom, in each Year, from 1800 to the Year 1868, ended 31st March 1869.

Year.	Number of Gallons of Spirits Distilled in			
	England.	Scotland.	Ireland.	United Kingdom.
1800	4,352,788	1,277,696	There are no records from which an account for this period can be furnished.	
1801	2,478,289	295,931		
1802	3,384,742	1,344,835	4,475,458	9,205,035
1803	4,184,034	2,247,000	4,795,109	11,226,143
1804	2,586,586	2,478,003	4,205,830	9,270,419
1805	2,869,520	2,617,508	4,611,734	10,098,762
1806	2,425,007	2,788,274	4,059,914	9,273,195
1807	3,581,043	3,397,204	5,305,632	12,283,879
1808	3,847,127	3,589,435	4,524,475	11,961,037
1809	3,307,039	2,610,512	1,288,758	7,206,309
1810	3,898,966	2,171,513	4,301,026	10,371,505
1811	4,116,833	2,859,861	6,187,779	13,164,473
1812	3,938,793	3,001,677	4,053,600	10,994,070
1813	3,859,095	1,842,817	3,595,030	9,296,942
1814	3,670,714	2,988,323	5,947,658	12,606,695
1815	3,402,489	3,024,430	4,468,106	10,895,025
1816	3,486,478	2,145,366	4,562,286	10,194,130
1817	2,907,732	3,060,499	2,692,182	8,660,413
1818	3,782,512	3,062,820	4,474,777	11,320,109
1819	2,815,716	3,547,199	3,879,216	10,242,131
1820	2,866,684	3,278,129	4,607,296	10,752,109
1821	2,662,852	3,216,858	3,627,552	9,507,262
1822	3,181,026	3,337,850	4,135,045	10,653,921
1823	2,134,913	3,083,515	2,844,677	8,063,105
1824	2,894,309	5,908,373	6,361,248	15,163,930
1825	2,039,771	8,224,807	8,835,027	19,099,605
1826	3,209,044	8,563,994	9,046,959	20,819,997
1827	3,451,620	7,243,819	7,283,317	17,978,756
1828	3,974,785	10,117,047	9,725,259	23,817,091
1829	3,860,542	9,649,070	9,208,538	22,718,150
1830	4,656,443	9,883,413	8,694,742	23,234,598
1831	3,444,792	9,510,268	8,786,341	21,741,401
1832	3,788,068	7,979,088	9,260,920	21,028,076
1833	4,591,223	9,146,889	9,509,774	23,247,886
1834	4,652,838	9,193,091	9,370,343	23,216,272
1835	4,327,425	9,133,449	11,167,580	24,628,454
1836	5,088,340	10,222,650	11,894,169	27,205,159
1837	4,614,196	9,012,485	10,980,910	24,607,591
1838	5,776,411	9,047,199	11,064,820	25,888,430
1839	5,685,698	9,871,653	10,254,591	25,811,942
1840	5,918,435	8,821,530	7,281,429	22,021,394
1841	5,919,207	8,504,333	6,359,124	20,782,664
1842	6,008,456	7,658,985	5,315,090	18,982,531
1843	5,800,509	7,650,272	5,550,706	19,001,487
1844	5,433,843	8,321,306	6,878,243	20,633,392
1845	5,866,593	9,418,663	8,397,459	23,682,715
1846	5,624,868	9,735,303	8,658,879	24,019,050
1847	5,356,794	8,542,219	5,737,687	19,636,700
1848	5,503,238	9,600,321	8,126,507	23,230,066
1849	5,573,411	10,846,634	8,355,083	24,775,128
1850	5,913,424	11,638,429	8,293,034	25,844,887
1851	6,127,181	10,380,972	8,035,504	24,543,657
1852	6,363,276	9,942,218	8,117,708	24,423,202
1853	7,308,670	10,359,926	8,772,961	26,441,557
1854	6,881,664	9,862,318	8,259,930	25,003,912
1855	7,921,983	11,283,636	8,279,574	27,485,193
Ended 31st March 1857	8,318,895	12,459,615	8,910,637	29,689,147
1858	8,228,134	13,349,527	9,857,107	31,434,768
1859	6,784,263	12,747,615	7,670,801	27,202,679
1860	7,597,763	13,312,365	7,405,593	28,315,721
1861	7,211,822	11,211,648	4,801,115	23,224,585
1862	7,852,710	12,545,904	4,404,006	24,802,620
1863	7,634,524	13,197,661	4,137,544	24,969,729
1864	7,947,167	13,712,154	4,501,551	26,160,872
1865	7,806,102	14,502,989	5,483,208	27,792,299
1866	7,705,679	13,097,101	5,746,680	26,549,460
1867	7,513,520	11,805,841	5,486,050	24,805,411
1868	7,008,052	11,084,595	5,851,574	23,944,221
1869	7,190,380	12,197,087	6,010,764	25,398,231

BRITISH SPIRITS.

ACCOUNT of the QUANTITIES of BRITISH SPIRITS charged with DUTY for CONSUMPTION in ENGLAND, SCOTLAND, with the POPULATION at each DECENNIAL PERIOD from the Imposition

YEAR.	ENGLAND.				SCOTLAND.			
	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.
	Commenced 25th December 1660.			£ s. d.				£ s. d.
1660	—	No record prior to the Year 1684.	2d., 3d., and 4d., according to the material from which made.	No record prior to the Year 1684.	—	No record prior to the Year 1724.	Same as in ENGLAND.	No record prior to the Year 1707.
1661	5,547,840				925,160			
1662	—				—			
1663	—				—			
1664	—				—			
1665	—				—			
1666	—				—			
1667	—				—			
1668	—				—			
1669	—				—			
1670	—				—			
1671	5,630,316				938,684			
1672	—				—			
1673	—				—			
1674	—				—			
1675	—				—			
1676	—				—			
1677	—				—			
1678	—				—			
1679	—				—			
1680	—				—			
1681	5,714,020				952,980			
1682	—				—			
1683	—				—			
				London Gross Produce.				
1684	—	527,492		7,366 7 11	—			
1685	—	593,645		7,591 1 8	—			
1686	—	468,187		6,362 11 9	—			
1687	—	516,408		7,054 14 6	—			
1688	—	559,416		7,940 11 6	—			
1689	—	570,154		8,003 1 8	—			
1690	—	543,782	4d.–8d.	13,537 10 8	—			
1691	5,798,967	659,131		15,948 10 8	967,033			
1692	—	849,373		19,544 10 6	—			
1693	—	948,376		19,664 16 6	—			
1694	—	810,096		14,315 12 11	—			
				Total Gross Produce.				
1695	—	967,802		24,621 10 8	—			
1696	—	1,103,501		25,864 11 11	—			
1697	—	828,144		20,200 4 2	—			
1698	—	845,717		23,408 3 9	—			
1699	—	877,085	2d.–4d.	27,521 0 5	—			
1700	—	1,232,514		33,378 13 0	—			
1701	5,885,177	1,270,753		28,997 14 9	980,823			
1702	—	1,073,015		24,259 0 1	—			
1703	—	1,146,171		25,212 1 0	—			
1704	—	1,375,496		30,295 17 10	—			
1705	—	1,438,162		32,462 8 5	—			
1706	—	1,674,728		37,084 1 2	—			
1707	—	1,973,790		43,263 1 2	—			1,810 15 11
1708	—	1,717,276		39,160 17 6	—			2,430 10 2
1709	—	1,738,067		37,956 8 5	—			3,021 9 4
1710	—	2,200,721		54,656 6 3	—			5,600 4 10
1711	5,972,670	2,233,143		63,725 18 5	995,330			8,672 19 11
1712	—	2,066,604		58,097 17 6	—			5,883 12 1
1713	—	2,048,851		54,342 3 6	—			4,569 5 10
1714	—	1,950,827		53,991 2 5	—			4,622 2 5
1715	—	2,265,657		62,283 2 0	—			4,418 5 3
1716	—	2,381,134		64,487 0 10	—			5,404 1 5
1717	—	2,595,548		69,220 18 11	—			5,215 10 3
1718	—	2,417,816		63,699 17 3	—			2,701 10 6
1719	—	2,463,995		61,286 18 4	—			3,806 0 1
1720	—	2,483,166	3d.–6d.	62,597 0 5	—			3,602 5 0
1721	6,061,462	2,792,659		73,170 0 5	1,010,538			4,675 2 3
1722	—	3,379,695		85,804 7 8	—			926 3 3
1723	—	3,702,700		93,130 3 8	—			1,380 4 3
1724	—	3,563,625		89,735 11 7	—	145,602		3,504 12 10
1725	—	3,925,556		98,511 3 6	—	221,265		5,515 13 7
1726	—	3,980,591		100,280 17 4	—	274,743		6,565 12 1
1727	—	4,612,275		115,825 0 9	—	251,533		6,006 6 11
1728	—	4,792,705		115,966 10 11	—	190,508		4,787 11 10
1729	—	4,727,680		118,169 6 0	—	185,704		4,548 18 7
1730	—	3,777,631		99,833 4 2	—	208,506		4,977 7 9

- - - - - BRITISH SPIRITS.

IRELAND, and the UNITED KINGDOM respectively, with the RATES and AMOUNTS of DUTY in each Year, together thereof to the Year 1868 (ended 31st March 1869).

IRELAND.				UNITED KINGDOM.			
Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.	Year.
			£ s. d.			£ s. d.	
						—	1660
						—	1661
						—	1662
						—	1663
						—	1664
						—	1665
						—	1666
						—	1667
						—	1668
						—	1669
1,320,000 (1672)						—	1670
						—	1671
						—	1672
						—	1673
						—	1674
						—	1675
						—	1676
						—	1677
						—	1678
						—	1679
						—	1680
						—	1681
						—	1682
						—	1683
	No record prior to the Year 1718.	4d.	No record prior to the Year 1718.		527,492	7,366 7 11	1684
					593,645	7,591 1 8	1685
					468,187	6,362 11 9	1686
					516,408	7,054 14 6	1687
					559,416	7,940 11 6	1688
					570,154	8,003 1 8	1689
1,034,102 (1695)					543,782	13,537 10 8	1690
					659,131	15,948 10 8	1691
					849,373	19,544 10 6	1692
					948,376	19,664 16 6	1693
					810,096	14,315 12 11	1694
					967,802	24,621 10 8	1695
					1,103,501	25,864 11 11	1696
					828,144	20,200 4 2	1697
					845,717	23,408 3 9	1698
					877,085	27,521 0 5	1699
					1,232,514	33,378 13 0	1700
					1,270,753	28,997 14 9	1701
					1,073,015	24,259 0 1	1702
					1,146,171	25,212 1 0	1703
					1,375,946	30,295 17 10	1704
					1,438,162	32,462 8 5	1705
					1,674,728	37,084 1 2	1706
					1,973,790	45,073 17 1	1707
					1,717,276	41,591 7 8	1708
					1,738,067	40,977 17 9	1709
2,099,094 (1712)					2,200,721	60,256 11 1	1710
					2,233,143	72,398 18 4	1711
					2,066,604	63,981 9 7	1712
					2,048,851	58,911 9 4	1713
					1,950,827	58,613 4 10	1714
					2,265,657	66,701 7 3	1715
		7d.			2,381,134	69,891 2 3	1716
	173,564		5,785 9 4		2,595,548	74,436 9 2	1717
	136,075		4,535 16 11		2,591,380	72,186 17 1	1718
	131,299		4,376 12 11		2,600,070	69,628 15 4	1719
2,169,048 (1718)	125,280		4,176 0 7		2,614,465	70,575 18 4	1720
	133,773		4,459 2 3		2,917,939	82,021 3 3	1721
	132,642		4,421 8 3		3,513,468	91,189 13 2	1722
	134,080	8d.	4,469 6 10		3,835,342	98,931 16 2	1723
	169,211		5,640 7 8		3,843,307	97,709 11 3	1724
	218,936		7,297 17 5		4,316,032	109,667 4 9	1725
	155,283		5,176 2 5		4,474,270	114,144 6 10	1726
	129,309		4,310 6 8		5,019,091	127,007 10 1	1727
	134,738		4,491 5 6		5,112,522	125,064 9 5	1728
	174,791		5,826 7 4		5,048,122	127,209 10 1	1729
					4,160,928	110,636 19 3	1730

England only. England only. Great Britain only. England and Ireland only.

(continued.

BRITISH SPIRITS.—Account of the Quantities of British Spirits charged with Duty for

Year.	ENGLAND.				SCOTLAND.			
	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.
				£ s. d.				£ s. d.
1731	6,151,573	4,333,899		110,814 12 9	1,025,427	212,777		4,870 7 11
1732	—	4,373,825		111,662 10 4	—	226,990		3,542 2 9
1733	—	4,824,227		121,263 1 10	—	237,150		3,882 6 6
1734	—	6,074,562		151,657 12 5	—	204,470		3,138 2 10
1735	—	6,440,454		154,949 16 7	—	224,560		3,707 6 10
1736	—	6,116,473		149,736 7 5	—	523,683		6,623 2 5
1737	—	4,250,399	3d.—6d.	101,846 10 8	—	538,212	3d.—6d.	7,353 16 9
1738	—	5,438,964		127,116 9 10	—	412,472		5,623 1 5
1739	—	5,763,546		138,918 5 9	—	410,667		5,521 11 8
1740	—	6,650,618		156,709 19 8	—	261,251		3,610 0 11
1741	6,243,026	7,439,230		172,625 4 6	1,040,974	351,707		4,323 7 1
1742	—	7,954,690		178,813 10 2	—	403,506		5,298 10 0
1743	—	8,203,430		213,626 12 8	—	360,182		4,542 1 5
1744	—	6,627,494	3d.—6d.—1s.	274,591 0 6	—	590,970	3d.—6d.—1s.	7,664 19 6
1745	—	7,200,242		303,126 19 3	—	598,469		7,721 3 2
1746	—	6,865,036		301,130 8 9	—	511,795		13,217 4 11
1747	—	7,310,081		371,640 6 5	—	522,010	6d.—7½d.—1s.	13,225 13 10
1748	—	7,082,115		356,838 3 10	—	569,112		15,483 10 7
1749	—	6,670,570	7½d.—1s. 3d.	338,502 10 8	—	574,846		15,710 9 2
1750	—	6,613,071		334,874 15 4	—	776,007		15,030 11 5
1751	6,335,840	7,049,822		357,122 13 3	1,056,160	848,768		16,610 19 5
1752	—	4,483,341		350,652 3 8	—	839,191		16,431 13 1
1753	—	4,868,996		384,690 3 3	—	730,576		14,602 0 6
1754	—	5,051,002		400,060 7 6	—	652,585	4½d.—6d.—7½d.—1s. 3d.	13,191 4 0
1755	—	4,652,477	1s.—1s. 3d.	367,016 8 11	—	673,856		13,566 6 2
1756	—	4,678,658		369,259 18 1	—	458,787		9,660 17 10
1757	—	3,713,835		301,949 0 5	—	104,788		5,410 0 6
1758	—	1,849,370		187,208 8 8	—	67,862		4,464 18 9
1759	—	1,819,134		181,886 0 9	—	55,196	6d.—1s. 2d.—1s. 7½d.	3,403 0 10
1760	—	2,323,020	2s. 3d.—2s. 6d.	292,846 7 7	—	75,156	1s. 2d.—1s. 7½d.	6,143 9 7
1761	6,825,476	3,181,255		581,063 17 5	1,172,524	58,989		5,279 0 4
1762	—	2,296,308		471,294 12 11	—	48,249		4,568 10 7
1763	—	2,272,415		455,960 0 8	—	51,471		4,900 3 1
1764	—	2,219,731		446,138 3 7	—	54,144		5,142 17 3
1765	—	2,226,830		446,552 2 0	—	54,437		5,135 15 2
1766	—	2,430,848		483,668 19 3	—	54,022		5,125 17 0
1767	—	2,042,673		413,925 17 3	—	70,483		6,359 18 3
1768	—	2,206,515		447,045 5 2	—	83,468		7,835 13 1
1769	—	2,549,042		512,686 12 0	—	69,590		6,520 8 5
1770	—	2,570,247	2s. 6d.—2s. 9d.	513,381 6 7	—	69,068	1s. 2d.—1s. 4d.—1s. 7½d.—1s. 10½d.	6,528 11 6
1771	7,352,952	2,495,099		497,762 10 1	1,301,048	75,719		7,138 11 0
1772	—	2,582,808		513,995 17 10	—	73,090		6,317 4 5
1773	—	2,223,685		444,677 9 3	—	70,047		6,648 5 3
1774	—	2,009,994		400,530 14 5	—	72,234		6,883 1 2
1775	—	2,514,876		498,438 0 5	—	72,351		6,835 18 4
1776	—	2,518,683		508,138 7 4	—	73,125		7,937 18 9
1777	—	2,506,814		497,776 13 0	—	105,973		9,753 14 1
1778	—	2,955,636		584,187 14 5	—	144,309		14,220 1 8
1779	—	2,638,578	2s. 7½d.—2s. 10½d.	514,796 5 5	—	188,993	1s. 10½d.—2s. 1½d.	21,404 0 4
1780	—	2,291,940	5s. 1½d. and 5 per cent.	498,913 15 1	—	194,242	3s. 5½d.—3s. 11¼d. and 5 per cent.	33,882 3 1
1781	7,921,192	2,113,884	5s. 1½d. and	502,504 5 6	1,441,808	196,056	3s. 11¼d. and 10 per cent.	41,073 2 3
1782	—	1,941,622	10 per cent.	461,610 12 11	—	336,625		53,116 14 9
1783	—	1,227,992	5s. 1½d. and	291,925 5 6	—	171,200	3s. 11¼d. and 15 per cent.	40,581 15 4
1784	—	1,337,912	15 per cent.	317,857 6 7	—	239,350		65,497 15 4
1785	—	2,742,821	5s. 1½d. and 15 per cent. —2s. 7½d.	280,267 9 6	—	489,460	3s. 11¼d.—2s. 7½d.	77,298 6 11
1786	—	3,694,698	2s. 7½d.	371,949 2 0	—	824,988	2s. 7½d.	101,476 16 10
							Lowlands. | Highlands. Per gall. of still's content.	
1787	—	3,561,477		400,176 10 7	—		£1 16s. 0d. |	60,509 13 8
1788	—	3,670,168		500,289 2 0	—			56,180 17 5
1789	—	3,908,830	3s. 2d.	567,742 0 11	—			38,457 11 2
1790	—	3,858,430		562,294 15 5	—		£1 4s. 0d.	39,946 15 5
1791	8,533,348	4,072,735		653,168 11 1	1,597,652		£3 12s. 0d.	43,965 2 3
1792	—	4,544,618	3s. 4¾d.	771,415 16 4	—			52,104 15 7
1793	—	4,244,447		720,305 1 3	—			53,366 7 4
1794	—	4,594,793	3s. 4¾d.—3s. 10¾d.	828,488 14 9	—			113,054 5 6
1795	—	4,711,640	3s. 10¾d.—4s. 4½d.	973,765 7 1	—		£10 16s. 0½d. | £1 16s. 0d.	140,023 18 10
1796	—	300,627	4s. 4½d.	54,713 12 2	—			8,247 17 2
1797	—	2,808,948	4s. 4½d.—4s. 10¼d.	672,440 19 9	—		64l. 16s. 4d. and 1s. 1¼d. per gallon on spirits made. | £3 7l. 16s. 0¼d. and 1s. 1¼d. per gallon on spirits made.	226,725 11 0
1798	—	3,630,872	4s. 10¼d.	881,188 15 1	—	The duty having been charged during this period according to the content of the still, no account of the number of gallons of spirits can be furnished.		215,352 3 4
1799	—	4,114,936		998,334 15 9	—	1,670,388		255,085 18 0

Consumption in England, Scotland, Ireland, and the United Kingdom respectively, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			Year.
Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.	
			£ s. d.			£ s. d.	
2,010,221	184,028	8d.	6,134 5 11	—	4,730,704	121,819 6 7	1731
—	225,871		7,529 0 10	—	4,826,686	122,733 13 11	1732
—	268,349		8,944 19 4	—	5,329,726	134,090 7 8	1733
—	209,045		6,968 3 9	—	6,488,077	161,763 19 0	1734
—	195,738		6,524 12 4	—	6,860,752	165,181 15 9	1735
—	228,807		7,626 18 7	—	6,868,963	163,986 8 5	1736
—	216,785		7,226 3 10	—	5,095,396	116,426 11 3	1737
—	211,038		7,034 12 1	—	6,062,474	139,774 3 4	1738
—	239,811		7,993 14 4	—	6,414,024	152,433 11 9	1739
—	248,276		8,275 17 8	—	7,160,145	168,595 18 3	1740
—	272,238		9,074 12 5	—	8,063,175	186,023 4 0	1741
—	354,166		11,805 10 9	—	8,712,362	195,917 10 11	1742
—	402,272		13,409 1 10	—	8,965,884	213,577 15 11	1743
—	452,315		15,077 3 11	—	7,670,779	297,333 3 11	1744
—	334,415		11,147 3 7	—	8,133,126	321,995 6 0	1745
—	402,075		13,402 10 2	—	7,778,906	327,750 3 10	1746
—	531,443		17,714 15 6	—	8,363,534	402,580 15 9	1747
—	565,383		18,846 2 4	—	8,216,610	391,167 16 9	1748
—	598,546		19,951 10 9	—	7,843,962	374,164 10 7	1749
—	598,179		19,939 6 7	—	7,987,257	369,844 13 4	1750
2,372,634 (1754)	596,090		19,869 13 5	—	8,494,680	393,603 6 1	1751
—	623,334		20,777 16 4	—	5,945,866	387,861 13 1	1752
—	561,230		18,707 13 11	—	6,160,802	417,999 17 8	1753
—	498,304		16,610 2 8	—	6,201,891	429,861 14 2	1754
—	479,861		15,995 7 11	—	5,806,194	396,578 3 0	1755
—	404,460		13,482 0 1	—	5,541,905	392,402 16 0	1756
—	399,793		13,326 8 10	—	4,218,416	320,685 9 9	1757
—	107,543		3,584 15 5	—	2,024,775	195,258 2 10	1758
—	225,217		7,507 4 11	—	2,099,547	192,796 6 6	1759
—	432,130		14,404 7 2	—	2,830,306	313,394 4 4	1760
—	692,875	10d.	23,095 17 3	—	3,933,119	609,438 15 0	1761
—	668,487		27,853 12 7	—	3,013,044	503,716 16 1	1762
—	661,215		27,550 12 9	—	2,985,101	488,410 16 6	1763
—	715,475		29,811 9 3	—	2,989,350	481,092 10 1	1764
—	649,396		27,058 3 10	—	2,930,663	478,746 1 0	1765
—	354,964		14,790 3 5	—	2,839,834	503,584 19 8	1766
—	657,637		27,401 11 6	—	2,770,793	447,687 7 0	1767
—	831,114		34,629 15 6	—	3,121,097	489,510 13 9	1768
—	801,174		33,382 5 2	—	3,419,846	552,589 5 7	1769
—	734,253		30,593 17 11	—	3,373,568	550,503 16 0	1770
2,544,276 (1767)	758,788		31,616 3 6	—	3,329,606	536,717 4 7	1771
—	959,881		39,995 1 3	—	3,615,779	560,308 3 6	1772
—	1,026,124		42,755 3 10	—	3,319,586	494,080 18 4	1773
—	980,401		40,850 0 11	—	3,062,629	448,263 16 6	1774
—	1,160,341	1s. 2d.	54,006 17 9	—	3,747,568	559,280 16 6	1775
—	1,115,352		65,059 10 8	—	3,707,160	581,135 16 9	1776
—	1,127,112		65,745 6 3	—	3,739,899	573,275 13 4	1777
—	1,094,026		63,818 4 6	—	4,193,971	662,226 0 7	1778
—	1,229,416		71,715 19 3	—	4,056,987	607,916 5 0	1779
—	1,753,311		96,239 3 0	—	4,239,493	629,035 1 2	1780
2,690,556 (1777)	2,037,263		111,830 13 4	—	4,347,203	655,408 1 1	1781
—	1,737,826		95,390 14 11	—	4,016,073	610,118 2 7	1782
—	1,409,186		77,350 2 9	—	2,808,378	409,857 3 7	1783
—	1,422,833		78,099 5 11	—	3,000,095	461,454 7 10	1784
—	1,814,280		99,584 19 8	—	5,046,561	457,150 16 1	1785
—	1,923,138		105,561 0 3	—	6,442,824	578,986 19 1	1786
—	2,187,265		120,058 15 10	—	5,748,742	580,745 0 1	1787
—	2,748,157	1s. 1¼d	150,846 19 0	—	6,418,325	707,316 18 5	1788
—	2,871,140		157,596 14 0	—	6,779,970	763,796 6 1	1789
—	3,441,532		188,905 9 9	—	7,299,962	791,147 0 7	1790
4,206,612	3,416,766		187,495 5 6	—	7,489,501	884,628 18 10	1791
—	3,343,578		183,479 1 7	—	7,888,196	1,006,999 13 6	1792
—	3,833,763		210,378 0 6	—	8,078,210	984,049 9 1	1793
—	4,153,785		227,911 15 3	—	8,748,578	1,169,454 15 6	1794
—	3,612,083		254,846 0 0	—	8,323,723	1,368,635 5 11	1795
—	3,787,771	1s. 5¼d.	267,241 0 3	—	4,088,398	330,202 9 7	1796
—	4,694,254		331,196 16 3	—	7,503,202	1,230,363 7 0	1797
—	4,173,439	1s. 11d.	392,601 17 6	—	7,804,311	1,489,142 15 11	1798
—	3,553,594	2s. 4¼d.	417,865 3 1	—	9,338,918	1,671,285 16 10	1799

England and Ireland only.

(*continued.*)

BRITISH SPIRITS.—Account of the Quantities of British Spirits charged with Duty for

Year.	ENGLAND.				SCOTLAND.			
	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.
				£ s. d.			Lowlands. | Highlands.	£ s. d.
							Per Gallon of Still's Content.	
1800	—	4,352,888	4s. 10¼d. 18/19 ; 5s. 4¼d. 6/19	1,015,700 12 8	—	1,277,596	64l. 16s. 4d. | 7l. 16s. 0¼d. and 1s. 1¼d. per gallon on spirits made.	144,409 10 6
1801	9,060,993	2,555,920	5s. 4¼d. 6/19	621,648 8 4	1,625,000	295,931		42,192 1 0
1802	—	3,981,072		1,063,872 5 5	—	1,158,558		217,866 0 0
1803	—	5,370,377	5s. 4¼d. 6/19 ; 8s. 0½d. 1/19	1,466,577 7 1	—	2,022,409	3s. 10½d. 60/133 | 3s. 4¼d. 12/28	270,086 1 5
1804	—	3,690,745		1,499,327 18 0	—	1,189,757		499,002 3 3
1805	—	4,932,645		2,042,701 3 9	—	1,625,987	5s. 9¾d. 37/55 | 5s. 0½d. 6/28	421,896 16 2
1806	—	4,094,985		1,689,849 5 6	—	1,812,237		461,835 11 6
1807	—	4,747,365	8s. 0½d. 1/10	1,938,356 18 3	—	2,653,478	5s. 0½d. 6/28 ; 4s. 11¼d. 12/23	783,547 8 2
1808	—	5,390,884		2,213,347 17 6	—	2,683,342	5s. 8¾d. 167/165	778,029 17 10
1809	—	4,035,825		1,390,889 10 11	—	1,315,135	4s. 11¼d. 12/23	269,802 4 9
1810	—	4,787,555		1,585,741 13 0	—	1,748,140		324,915 8 0
1811	10,322,592	4,776,330	8s. 0½d. 1/19 ; 10s. 2¾d. 7/19	1,592,700 14 5	1,824,434	1,951,092	5s. 8¾d. 167/165 | 4s. 11¼d. 12/23 ; 8s. 0¼d. 19/45 | 6s. 7½d. 2/3	563,838 10 1
1812	—	5,242,470		2,587,505 4 2	—	1,687,905		646,591 16 5
1813	—	4,292,477		1,906,865 6 11	—	1,234,291	8s. 0¼d. 1/45 | 6s. 7½d. 2/3	364,912 5 0
1814	—	4,956,965		2,484,635 11 10	—	1,474,187		587,781 8 0
							Lowlands and Highlands.	
1815	—	5,468,987	10s. 2¾d. 7/19	2,840,591 16 0	—	1,591,148	9s. 4½d. 2/3	743,506 0 3
1816	—	4,745,484		2,447,136 19 11	—	918,859		427,658 16 8
1817	—	4,133,063		2,132,320 16 9	—	1,906,950		599,168 3 5
1818	—	5,259,662		2,681,131 3 5	—	2,066,988		640,500 13 9
1819	—	4,146,505	10s. 2¾d. 7/19 ; 11s. 8¼d. 10/19	2,218,007 7 9	—	2,125,150	6s. 2d.	658,773 18 4
1820	—	4,284,798		2,510,822 6 6	—	1,863,987		576,892 1 2
1821	12,105,614	4,125,616		2,419,280 18 6	2,099,945	2,385,495		738,088 5 8
1822	—	4,694,055	11s. 8¼d.	2,749,372 5 3	—	2,225,124		686,739 18 4
1823	—	3,803,312		2,222,273 8 5	—	2,303,286	6s. 2d.—2s. 4¾d. 5/23	560,356 14 11
1824	—	4,392,611		2,567,378 3 6	—	4,350,301	2s. 4¾d. 5/23	524,758 16 2
1825	—	3,684,049		2,055,027 4 5	—	5,981,549		717,977 10 0
1826	—	7,407,204	7s.	2,592,521 13 1	—	3,988,788	2s. 10d.	565,078 8 1
1827	—	6,671,562		2,335,046 15 9	—	4,752,199		673,228 5 3
1828	—	7,759,687		2,715,890 9 0	—	5,716,180		809,792 3 4
1829	—	7,700,766		2,695,268 2 0	—	5,777,280		818,448 0 0
1830	—	7,732,101	7s.—7s. 6d.	2,857,147 19 0	—	6,007,631	2s. 10d.—3s.—3s. 4d.	939,534 1 10
1831	13,994,460	7,434,047		2,787,767 12 6	2,373,561	5,700,689		950,114 16 8
1832	—	7,281,900		2,730,712 10 0	—	5,407,097		901,182 16 8
1833	—	7,717,303		2,893,988 12 6	—	5,988,556		998,092 13 4
1834	—	7,644,301		2,866,612 17 6	—	6,045,043		1,007,507 3 4
1835	—	7,315,053	7s. 6d.	2,743,144 17 6	—	6,013,932	3s. 4d.	1,002,322 0 0
1836	—	7,875,702		2,953,388 5 0	—	6,620,826		1,103,471 0 0
1837	—	7,133,869		2,675,200 17 6	—	6,124,035		1,020,672 10 0
1838	—	7,930,490		2,973,933 15 0	—	6,259,711		1,043,285 3 4
1839	—	8,186,552		3,069,957 0 0	—	6,188,582		1,031,430 6 8
1840	—	8,278,148	7s. 6d.–7s.10d.	3,183,865 1 0	—	6,180,138	3s. 4d.—3s. 8d.	1,088,049 8 4
1841	15,929,492	8,166,985		3,198,735 15 10	2,621,854	5,989,905		1,098,149 5 0
1842	—	7,956,054		3,116,121 3 0	—	5,595,186		1,025,784 2 0
1843	—	7,724,051		3,025,253 6 2	—	5,593,798		1,025,529 12 8
1844	—	8,234,440		3,225,155 13 4	—	5,922,948		1,085,873 16 0
1845	—	9,076,381		3,554,915 17 10	—	6,441,011		1,180,852 0 4
1846	—	9,179,530		3,595,315 18 4	—	6,975,091		1,278,766 13 8
1847	—	8,409,165		3,293,589 12 6	—	6,193,249	3s. 8d.	1,135,428 19 8
1848	—	8,581,327		3,361,019 14 10	—	6,548,190		1,200,501 10 0
1849	—	9,053,676	7s. 10d.	3,546,023 2 0	—	6,935,003		1,271,417 4 4
1850	—	9,331,512		3,654,842 4 0	—	7,122,987		1,305,880 19 0
1851	17,982,849	9,595,368		3,758,185 16 0	2,896,015	6,830,710		1,252,296 16 8
1852	—	9,820,608		3,846,404 16 0	—	7,172,015		1,314,869 8 4
1853	—	10,350,307		4,053,870 4 10	—	6,534,648	3s. 8d.—4s. 8d.	1,433,400 3 0
Year ended 31Mar.								
1855	—	10,851,670		4,248,925 5 0	—	6,009,341	4s. 8d.—5s. 8d.—6s.	1,769,251 8 3
1856	—	10,123,461	7s. 10d.—8s.	4,006,587 7 8	—	5,637,099	6s.—7s. 10d.—8s.	2,144,675 16 4
1857	—	11,386,279		4,554,511 12 0	—	5,368,052		2,147,220 16 0
1858	—	11,634,198	8s.	4,653,679 4 0	—	5,575,171	8s.	2,230,068 8 0
1859	—	11,860,196		4,744,078 8 0	—	5,324,875		2,129,950 0 0
1860	—	12,904,029	8s.—8s. 1d.	5,166,270 7 11	—	5,581,173	8s.—8s. 1d.	2,232,704 19 9
1861	—	11,198,113	8s. 1d.—10s.	5,276,876 9 10	—	4,250,265	8s. 1d.—10s.	1,997,305 11 8
1862	20,119,314	10,728,412		5,364,206 0 0	3,066,633	4,416,596		2,208,298 0 0
1863	—	10,481,577		5,240,788 10 0	—	4,511,193		2,255,596 10 0
1864	—	10,720,768		5,360,384 0 0	—	4,769,150		2,384,575 0 0
1865	—	11,196,524		5,598,262 0 0	—	5,029,610		2,514,805 0 0
1866	—	11,257,505	10s.	5,628,752 10 0	—	5,202,714	10s.	2,601,357 0 0
1867	—	11,591,365		5,795,682 10 0	—	5,452,261		2,726,130 10 0
1868	—	11,561,576		5,780,788 0 0	—	4,781,390		2,390,695 0 0
1869	—	11,239,316		5,619,658 0 0	—	5,026,551		2,513,275 10 0

Note.—The population is estimated to the middle of each year, and has been taken from a Return compiled by the Registrar

nsumption in England, Scotland, Ireland, and the United Kingdom respectively, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			
Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Rate of Duty per Gallon.	Amount of Duty.	Population.	Number of Gallons of British Spirits charged with Duty for Consumption.	Amount of Duty.	Year.
			£ s. d.			£ s. d.	
—	1,330,500	2s. 4¼d.	209,944 13 8	—	6,960,984	1,370,054 16 10	1800
5,216,329	355,106		60,151 15 5	15,902,322	3,206,957	723,992 4 9	1801
—	4,715,098	2s. 10¼d.	674,575 11 10	—	9,854,728	1,956,313 17 3	1802
—	4,343,095	2s. 10¼d.—3s. 6¾d.	671,622 11 11	—	11,735,881	2,506,286 0 5	1803
—	3,543,599	3s. 6¾d.—4s. 1d.	680,083 9 8	—	9,124,101	2,678,413 10 11	1804
—	3,686,233		658,222 6 5	—	10,244,865	3,122,820 6 4	1805
—	3,858,107		725,367 3 0	—	9,765,329	2,877,052 0 0	1806
—	5,597,204	4s. 1d.	1,141,149 3 9	—	12,998,047	3,863,053 10 2	1807
—	3,575,430		834,064 12 3	—	11,649,656	3,825,442 7 7	1808
—	1,360,386		212,455 6 0	—	6,711,346	1,873,147 1 8	1809
—	4,728,522	4s. 1d.—2s. 6½d.	632,747 13 4	—	11,264,217	2,543,404 14 4	1810
5,956,466	6,378,479	2s. 6½d.	812,597 1 11	18,103,492	13,105,901	2,969,136 6 5	1811
—	4,009,301	2s. 6½d.—5s. 1½d.	942,880 12 7	—	10,939,676	4,176,977 13 2	1812
—	3,158,693	5s. 1½d.—5s. 7¼d.	750,768 17 3	—	8,685,461	3,022,546 9 2	1813
—	5,393,713	5s. 7¼d.	1,454,594 2 4	—	11,824,865	4,527,011 2 2	1814
—	4,323,844	5s. 7¼d.—6s. 1½d.	1,312,908 15 0	—	11,383,979	4,897,006 11 3	1815
—	3,557,200	6s. 1½d.—5s. 7¼d.	1,037,185 13 10	—	9,221,543	3,911,981 10 5	1816
—	3,586,932		1,026,277 9 9	—	9,626,945	3,757,766 9 11	1817
—	4,284,347		1,175,077 8 9	—	11,610,997	4,496,709 5 11	1818
—	3,676,516	5s. 7¼d.	1,036,924 4 2	—	9,948,171	3,913,705 10 3	1819
—	3,299,650		924,993 1 0	—	9,448,435	4,012,707 8 8	1820
6,801,827	3,311,462		928,304 10 9	21,007,386	9,822,573	4,085,673 14 11	1821
—	2,910,483		815,897 19 11	—	9,829,662	4,252,010 3 6	1822
—	3,590,376	5s. 7¼d.—2s. 4¾d. $\frac{6}{23}$	624,819 13 10	—	9,696,974	3,407,449 17 2	1823
—	6,690,315	2s. 4¾d. $\frac{6}{23}$	803,148 11 5	—	15,433,227	3,895,285 11 1	1824
—	9,262,744		1,111,825 12 0	—	18,928,342	3,884,830 6 5	1825
—	6,834,867		967,998 12 11	—	18,230,859	4,125,598 14 1	1826
—	8,260,664	2s. 10d.	1,170,233 7 2	—	19,684,425	4,178,508 8 2	1827
—	9,937,903		1,407,869 11 10	—	23,413,770	4,933,552 4 2	1828
—	9,212,224		1,305,064 18 6	—	22,690,270	4,818,781 0 6	1829
—	9,004,539	2s. 10d.—3s.—3s. 4d.	1,412,917 7 8	—	22,744,271	5,209,599 8 6	1830
7,767,401	8,710,672	3s. 4d.	1,451,778 13 4	24,135,422	21,845,408	5,189,661 2 6	1831
—	8,657,756		1,442,959 6 8	—	21,346,753	5,074,854 13 4	1832
—	8,168,596		1,361,432 13 4	—	21,874,455	5,253,513 19 2	1833
—	9,708,416	3s. 4d.—2s. 4d.	1,369,310 12 8	—	23,397,760	5,243,430 13 6	1834
—	11,381,223		1,327,809 7 0	—	24,710,208	5,073,276 4 6	1835
—	12,248,772		1,429,023 8 0	—	26,745,300	5,485,882 13 0	1836
—	11,235,635	2s. 4d.	1,310,824 1 8	—	24,493,539	5,006,697 9 2	1837
—	12,296,342		1,434,573 4 8	—	26,486,543	5,451,792 3 0	1838
—	10,815,709		1,261,832 14 4	—	25,190,843	5,363,220 1 0	1839
—	7,401,051	2s. 4d.—2s. 8d.	936,126 3 8	—	21,859,337	5,208,040 13 0	1840
8,199,853	6,485,443	2s. 8d.	864,725 14 8	26,751,199	20,642,333	5,161,610 15 6	1841
—	5,290,650	2s. 8d.—3s. 8d.	904,908 8 0	—	18,841,890	5,046,813 13 0	1842
—	5,546,483	3s. 8d.—2s. 8d.	852,418 11 4	—	18,864,332	4,903,201 10 2	1843
—	6,451,137		860,151 12 0	—	20,608,525	5,171,181 1 4	1844
—	7,605,196		1,014,026 2 8	—	23,122,588	5,749,794 0 10	1845
—	7,952,076		1,060,276 16 0	—	24,106,697	5,934,359 8 0	1846
—	6,037,383		804,984 8 0	—	20,639,797	5,234,003 0 2	1847
—	7,072,933	2s. 8d.	943,057 14 8	—	22,202,450	5,504,578 19 6	1848
—	6,973,333		929,777 14 8	—	22,962,012	5,747,218 1 0	1849
—	7,408,086		987,744 16 0	—	23,862,585	5,948,467 19 0	1850
6,514,473	7,550,518		1,006,735 14 8	27,393,337	23,976,596	6,017,218 7 4	1851
—	8,208,256		1,094,434 2 8	—	25,200,879	6,255,708 7 0	1852
—	8,136,362	2s. 8d.—3s. 4d.	1,273,151 18 8	—	25,021,317	6,760,422 6 6	1853
							Year ended 31 Mar.
—	8,036,915	3s. 4d.—4s.	1,577,968 10 8	—	24,897,926	7,596,145 3 11	1855
—	6,508,817	4s.—6s.—6s. 2d.	1,904,882 15 11	—	22,269,377	8,056,145 19 11	1856
—	6,807,412	6s. 2d.	2,098,952 0 8	—	23,561,743	8,800,684 8 8	1857
—	6,783,207		2,091,488 16 6	—	23,992,576	8,975,236 8 6	1858
—	5,418,409	6s. 2d.—8s.	2,079,814 10 6	—	22,603,480	8,953,842 18 6	1859
—	5,950,241	8s.—8s. 1d.	2,381,418 15 9	—	24,435,443	9,780,394 3 5	1860
—	4,191,560	8s. 1d.—10s.	1,968,121 14 10	—	19,639,938	9,242,303 16 4	1861
5,788,415	4,190,128		2,095,064 0 0	28,974,362	19,335,136	9,667,568 0 0	1862
—	3,891,759		1,945,879 10 0	—	18,884,529	9,442,264 10 0	1863
—	3,933,526		1,966,763 0 0	—	19,423,444	9,711,722 0 0	1864
—	4,157,241	10s.	2,078,620 10 0	—	20,383,375	10,191,687 10 0	1865
—	4,518,254		2,259,127 0 0	—	20,978,473	10,489,236 10 0	1866
—	5,102,756		2,551,378 0 0	—	22,146,382	11,073,191 0 0	1867
—	4,676,704		2,338,352 0 0	—	21,019,670	10,509,835 0 0	1868
—	4,842,055		2,421,027 10 0	—	21,107,922	10,553,961 0 0	1869

neral; the population of Ireland for the periods prior to 1801 has been furnished from the Irish Census Report for 1821

AN ACCOUNT of the NUMBER of GALLONS of BRITISH SPIRITS exported from the UNITED KINGDOM, in the Years 1849 to 1868 inclusive.

TO WHAT COUNTRIES.	1849.	1850.	1851.	1852.	1853.	1854.	1855.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Channel Islands	16,795	2,907	773	623	3,313	7,837	12,106
France	566	6	33	21	140	42,652	3,068,766
Portugal	107	1,490	170	100	138	73	138
Italy	178	551	636	355	870	636	56,231
Turkey	12	—	45	547	4	8,958	95,907
West Coast of Africa (Foreign)	15	171	113	792	9,214	851	164,459
British India	12,084	17,997	18,056	7,459	15,853	24,041	43,210
Australia	72,474	59,612	44,606	125,667	529,167	355,436	178,294
British North America	25,260	27,866	22,108	13,832	24,377	55,227	34,268
United States of America	173,719	173,501	116,561	156,360	206,513	137,128	118,486
Other Countries	21,377	24,813	26,549	17,963	38,323	48,256	68,826
TOTAL	322,587	308,914	229,650	323,719	827,912	681,095	3,840,691

	1856.	1857.	1858.	1859.	1860.	1861.	1862.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Channel Islands	49,306	75,218	15,514	25,166	25,773	56,227	71,694
France	3,155,580	2,622,491	29,293	503,652	440,917	1,912,387	425,047
Portugal	128,557	332,013	223,786	158,793	569,124	983,985	1,112,988
Italy	19,552	2,109	2,413	631	2,911	1,875	596,759
Turkey	60,415	423	2,412	881	2,585	3,272	638,297
West Coast of Africa (Foreign)	10,973	7,140	3,221	32,019	129,159	268,128	357,458
British India	33,946	40,291	126,861	70,281	38,919	89,441	70,237
Australia	916,150	935,539	454,346	510,163	256,807	274,580	641,042
British North America	51,858	93,147	56,378	78,910	64,988	42,907	106,092
United States of America	295,279	463,987	280,726	416,617	446,541	108,357	170,481
Other Countries	125,177	256,851	130,361	143,938	217,307	185,083	220,853
TOTAL	4,846,793	4,829,209	1,325,311	1,941,051	2,195,031	3,926,242	4,410,948

	1863.	1864.	1865.	1866.	1867.	1868.	
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Channel Islands	27,879	10,783	13,952	4,229	3,951	3,415	
France	637,317	434,915	18,186	10,557	10,662	16,958	
Portugal	1,447,920	1,465,193	467,725	48,762	229,119	38,316	
Italy	170,314	74,907	20,862	449	7,995	2,555	
Turkey	299,615	118,702	21,127	998	2,029	25,859	
West Coast of Africa (Foreign)	281,287	264,283	278,477	353,196	291,514	258,231	
British India	85,548	66,492	85,200	90,560	109,026	130,289	
Australia	602,853	268,597	221,060	309,349	314,597	449,009	
British North America	136,461	108,284	125,978	183,349	183,691	158,396	
United States of America	147,351	49,850	145,653	143,993	102,235	137,707	
Other Countries	544,671	513,134	261,766	114,946	76,236	139,709	
TOTAL	4,381,216	3,375,140	1,659,986	1,260,388	1,331,055	1,360,444	

NOTE.—This Account is made up for Years ended 31st December to the Year 1859 inclusive. The quantities of British Spirits exported to the several Countries cannot be distinguished for Years ending 31st March until the year 1860.

SPIRITS.

AN ACCOUNT of the Quantities of British Spirits removed from each Country of the United Kingdom to each of the other Countries, and of the Quantities of Foreign and Colonial Spirits retained for Home Consumption in the United Kingdom, in each Year from the Year 1856 to the Year 1868.

Year ended 31st December.	Number of Gallon of Spirits at Proof Strength removed from						Number of Gallons of Foreign and Colonial Spirits retained for Home Consumption.
	England to		Scotland to		Ireland to		
	Scotland.	Ireland.	England.	Ireland.	England.	Scotland.	
1856	1,200	—	3,596,079	886,984	1,992,830	5,172	5,003,310
1857	3,220	5,942	3,277,561	1,047,300	2,455,789	5,985	4,731,976
1858	2,506	80,642	4,257,456	844,332	2,096,969	3,189	4,582,313
1859	7,211	107,124	4,878,187	851,890	1,496,313	2,496	4,932,648
1860	7,852	72,228	4,621,283	771,637	1,087,347	4,904	5,521,923
1861	5,142	48,901	3,593,761	730,552	1,064,607	4,276	5,193,070
1862	8,426	40,176	3,895,140	679,419	1,028,237	9,497	5,193,642
1863	17,871	83,973	3,903,269	908,650	1,158,755	30,081	5,574,258
1864	10,443	79,012	4,009,405	673,327	1,104,258	41,486	6,298,270
1865	11,113	63,000	3,602,305	538,342	1,093,915	26,046	6,732,217
1866	13,866	50,207	3,824,537	634,688	1,073,618	29,892	7,797,470
1867	11,060	34,661	3,600,440	617,556	1,115,766	29,516	8,339,155
1868	9,399	85,724	3,692,513	595,535	1,175,086	69,719	8,398,817

Note.—The Accounts relating to the quantities of Spirits removed under Bond from Customs' Warehouses, are only made up in the Customs' Department for years ending 31st December. The foregoing Account has in consequence been prepared for Years ending 31st December.

AN ACCOUNT of the Quantities of Spirits exported from the United Kingdom, and methylated by Distillers and Rectifiers, also the Quantities of Malt, Sugar, and Molasses used in Distillation in each Year from the Year 1856 to the Year 1868 (ended 31st March 1869).

Year ended 31st March.	Quantities of Spirits.			Quantities of Malt, Sugar, and Molasses used in the United Kingdom in Distillation.		
	Exported from the United Kingdom.	Methylated in the United Kingdom by				
		Distillers.	Rectifiers on Drawback.,	Malt.	Sugar.	Molasses.
	Gallons.	Gallons.	Gallons.	Bushels.	Lbs.	Lbs.
1857	5,716,529	131,392	78,301	4,677,420	38,792	10,542,889
1858	3,532,797	154,658	97,862	5,463,422	77,469	359,784
1859	1,313,323	202,187	134,222	4,728,292	111,688	1,726,305
1860	2,064,617	310,771	149,296	4,905,023	11,318	5,547,050
1861	2,195,031	353,212	185,757	3,991,987	1,962	3,603,935
1862	3,926,242	411,823	220,404	3,584,315	1,264,657	43,841,640
1863	4,410,948	469,565	278,598	3,927,421	1,437,178	27,376,238
1864	4,381,216	593,068	270,679	4,802,767	184,743	9,527,193
1865	3,375,140	639,273	294,374	4,508,519	140,057	2,985,775
1866	1,659,986	693,785	304,587	5,027,962	348,733	3,136,479
1867	1,260,388	594,639	334,033	4,116,356	563,088	9,697,162
1868	1,331,055	454,352	400,490	4,083,437	354,942	8,090,307
1869	1,360,444	578,785	307,173	4,407,797	35,999	15,390,740

A STATEMENT of the NUMBER of DETECTIONS connected with ILLICIT DISTILLATION, in each YEAR from the YEAR 1830 to 1868, ended 31st March 1869.

YEAR.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
1830	170	392	No record.	GREAT BRITAIN only. 562
1831	203	282		485
1832	284	296	5,455	6,035
1833	225	711	8,223	9,159
1834	314	692	8,192	9,198
1835	301	764	4,904	5,969
1836	317	453	3,323	4,093
1837	251	424	3,136	3,811
1838	190	412	3,298	3,900
1839	148	238	1,359	1,745
1840	121	244	1,004	1,369
1841	160	252	881	1,293
1842	180	139	1,895	2,214
1843	204	236	3,456	3,896
1844	213	177	2,574	2,964
1845	183	148	2,178	2,509
1846	157	95	1,370	1,622
1847	178	64	946	1,188
1848	273	69	2,385	2,727
1849	480	103	2,654	3,237
1850	551	142	3,545	4,238
1851	486	89	3,466	4,041
1852	509	124	2,904	3,537
1853	288	73	2,740	3,101
Year ended 31st March				
1855	301	73	1,853	2,227
1856	292	58	2,338	2,688
1857	195	50	2,229	2,474
1858	189	48	1,961	2,198
1859	195	37	3,172	3,404
1860	126	29	2,396	2,551
1861	111	18	1,589	1,718
1862	114	23	2,122	2,259
1863	105	26	1,972	2,103
1864	84	19	2,757	2,860
1865	57	9	3,457	3,523
1866	55	12	3,575	3,642
1867	26	10	2,319	2,355
1868	40	11	1,606	1,657
1869	41	16	1,841	1,898

AN ACCOUNT of the QUANTITIES of SUGAR and MOLASSES used in BREWING and DISTILLATION in the UNITED KINGDOM in each year from 1847 to the year 1868, ended 31st March 1869.

Year.	In the Brewing of Beer.	In the Distillation of Spirits.	
	Sugar.	Sugar.	Molasses.
	Cwts.	Cwts.	Cwts.
1847	72,453	20,460	—
1848	24,887	10,849	2,075
1849	16,421	3,389	16,969
1850	9,869	5,273	22,369
1851	6,589	—	15,193
1852	7,277	10,759	100,209
1853	13,251	524	44,799
Year ended 31st March			
1855	22,807	11,905	187,006
1856	15,440	25,710	155,556
1857	20,793	346	94,133
1858	27,796	692	3,212
1859	25,553	997	15,413
1860	54,664	101	49,527
1861	85,304	18	32,178
1862	77,840	11,292	391,443
1863	91,543	12,832	244,431
1864	70,535	1,641	85,064
1865	33,019	1,251	26,659
1866	68,765	3,114	28,004
1867	243,868	5,028	86,582
1868	356,089	13,884	61,520
1869	369,350	321	137,417

SUGAR.

An ACCOUNT of the QUANTITIES charged, the AMOUNT of DUTY and RATES of DUTY in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.
Commenced 15th July 1837	Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.
1837	—	—		—	—		—	—		—	—
1838	129	155 2 0	£1 4 0.	—	—		—	—		129	155 2 0
1839	—	—		16	19 16 0		—	—		16	19 16 0
1840	96	121 5 7	£1 4 0. — £1 4 0. and 5 per cent.	8	9 9 0		—	—		104	130 14 7
1841	2,355	2,967 13 4		—	—		—	—		2,355	2,967 13 4
1842	3,477	4,381 14 4		—	—		—	—		3,477	4,381 14 4
1843	3,843	4,843 2 6	£1 4 0 and 5 per cent.	—	—		—	—		3,843	4,843 2 6
1844	5,482	6,907 6 5		—	—		115	145 0 0		5,597	7,052 6 5
1845	4,246	3,295 19 0	£1 4 0 and 5 per cent. — 14s.	—	—		125	95 0 0		4,371	3,390 19 0
1846	3,488	2,442 13 1		—	—		97	69 0 0		3,585	2,511 13 1
1847	177	124 2 7		—	—		—	—		177	124 2 7
1848	—	—	14s.	—	—		—	—		—	—
1849	—	—		—	—		—	—		—	—
1850	—	—	14s. — 11s.	—	—		—	—		—	—
1851	6	3 4 2	11s. — 10s.	—	—		—	—		6	3 4 2
1852	—	—		—	—		347	150 18 9		347	150 18 9
1853	—	—	10s.	—	—		1,538	669 11 5		1,538	669 11 5
Year ended 31st Mar. 1855	—	—	Refined - - 16 0 White Clayed - 14 0 Yellow Muscovado 12 0 Brown do. 11 0 Molasses - - 4 6	—	—	Same as in ENGLAND.	1,217	313 18 11	Same as in ENGLAND.	1,217	313 18 11
1856	—	—		—	—		657	481 11 10		657	481 11 10
1857	—	—		—	—		104	67 0 6		104	67 0 6
1858	—	—		—	—		—	—		—	—
1859	—	—	Refined - - 1 0 0 White Clayed - 0 17 6 Yellow Muscovado 0 15 0 Brown do. 0 13 0 Molasses - - 0 5 4	—	—		—	—		—	—
1860	—	—		—	—		—	—		—	—
1861	—	—		—	—		—	—		—	—
1862	—	—		—	—		—	—		—	—
1863	140	88 13 4		—	—		—	—		140	88 13 4
1864	—	—		—	—		—	—		—	—
1865	1,064	496 18 10	Refined - - 12 10 White Clayed - 11 8	—	—		—	—		1,064	496 18 10
1866	590	275 11 7	Yellow Muscovado - 10 6 Brown do. - 9 4	—	—		—	—		590	275 11 7
1867	18	9 16 6	Not equal to brown do. 8 2 Molasses - - 3 6	—	—		—	—		18	9 16 6
1868	2,940	1,126 16 11	Refined - - 12 0 Not equal to do. 1st Class 11 3	—	—		—	—		2,940	1,126 16 11
1869	17,443	7,180 14 9	2nd „ 10 6 3rd „ 9 7 4th „ 8 0 Molasses - - 3 6	—	—		—	—		17,443	7,180 14 9

MALT.

ccount of the Quantities of Malt charged with Duty in England, Scotland, Ireland, and the United Kingdom, respectively; the Rates of Duty and the Amount of Duty in each Year from the Imposition of the Duty to the Year 1868 (ended 31st March 1869).

Year.	England: Number of Bushels charged with Duty.	England: Rate of Duty per Bushel.	Scotland: Number of Bushels charged with Duty.	Scotland: Rate of Duty per Bushel.	Ireland: Number of Bushels charged with Duty.	Ireland: Rate of Duty per Bushel.	United Kingdom: Number of Bushels charged with Duty.	United Kingdom: Amount of Duty.
	Commenced 20th April 1697.							£ s. d.
1697	No Account of Quantities can be rendered for this Period.						No Account of Quantities can be rendered for this Period.	981,938 11 10
1698								
1699								No Account.
1700								
1701								
1702	12,166,778						12,166,778	313,907 5 0
1703	26,754,505						26,754,505	691,577 4 11
1704	19,765,042						19,765,042	512,735 4 4
1705	27,120,982						27,120,982	702,957 11 1
1706	23,099,630						23,099,630	599,477 3 7
1707	25,002,855						25,002,855	648,846 15 2
1708	23,209,966						23,209,966	602,837 5 0
1709	20,275,335						20,275,335	527,355 19 10
1710	19,671,021						19,671,021	511,954 10 6
1711	22,263,126		Commenced May 1713.				22,263,126	578,839 19 1
1712	22,313,483						22,313,483	580,168 16 7
1713	25,060,639						25,060,639	650,932 14 4
1714	20,019,767						20,019,767	530,324 0 3
1715	24,472,610						24,472,610	643,645 19 8
1716	26,643,119						26,643,119	695,142 1 2
1717	28,859,926						28,859,926	752,331 15 3
1718	26,862,157						26,862,157	699,643 17 3
1719	28,228,627			$6\frac{16}{21}d.$			28,228,627	734,789 3 3
1720	25,625,844						25,625,844	668,954 10 2
1721	28,587,391						28,587,391	745,331 12 5
1722	32,999,688						32,999,688	856,931 0 0
1723	30,655,498						30,655,498	795,545 19 7
1724	24,227,667						24,227,667	629,568 1 7
1725	27,265,172						27,265,172	707,478 14 3
1726	27,016,303						27,016,303	732,557 16 6
1727	25,401,576						25,401,576	688,579 10 2
1728	20,951,269	$6\frac{16}{21}d.$					20,951,269	568,204 13 10
1729	23,032,216						23,032,216	622,558 6 1
1730	28,410,421						28,410,421	767,113 13 9
1731	25,833,240						25,833,240	702,083 12 7
1732	26,980,568						26,980,568	731,489 14 11
1733	29,795,100						29,795,100	803,635 2 4
1734	27,087,437						27,087,437	732,410 10 11
1735	25,494,686						25,494,686	689,859 2 1
1736	23,661,561						23,661,561	640,997 8 9
1737	24,491,366						24,491,366	662,034 11 9
1738	26,145,413						26,145,413	706,866 5 7
1739	26,716,197						26,716,197	718,094 3 5
1740	22,074,674						22,074,674	595,683 6 5
1741	20,141,254						20,141,254	537,480 1 3
1742	25,879,389						25,879,389	695,695 6 4
1743	26,298,391			$3\frac{8}{21}d.$			26,298,391	685,557 15 1
1744	31,776,789						31,776,789	851,320 12 11
1745	24,917,869						24,917,869	670,784 2 6
1746	23,955,350						23,955,350	641,597 5 0
1747	24,886,567						24,886,567	673,660 1 5
1748	26,422,650						26,422,650	713,187 14 2
1749	24,966,250						24,966,250	676,904 2 7
1750	29,284,786						29,284,786	788,397 4 10
1751	26,994,880						26,994,880	727,162 6 7
1752	24,280,058						24,280,058	654,538 19 7
1753	25,240,816						25,240,816	678,620 7 3
1754	27,347,890						27,347,890	738,833 3 11
1755	27,916,402						27,916,402	749,175 11 8
1756	24,120,284						24,120,284	648,602 9 3
1757	17,640,926						17,640,926	473,376 5 2
1758	25,027,614						25,027,614	666,739 4 6
1759	28,090,252						28,090,252	751,226 8 10
1760	27,810,971	$6\frac{16}{21}d.$; $9\frac{1}{4}\frac{3}{21}d.$		$3\frac{8}{21}d.$; $4\frac{1}{2}\frac{12}{21}d.$			27,810,971	1,036,889 15 4
1761	28,928,960						28,928,960	1,162,640 8 10
1762	25,951,676	$9\frac{1}{4}\frac{3}{21}d.$					25,951,676	1,041,933 15 6
1763	19,557,812			$4\frac{1}{2}\frac{12}{21}d.$			19,557,812	788,438 13 8
1764	26,331,702						26,331,702	1,057,145 1 8

No Account can be rendered of the Quantities of Malt charged with Duty in Scotland previous to 1770.

Commenced 25th March 1785.

England only.

England only.

Great Britain only.

(continued)

MALT.

ACCOUNT of the Quantities of Malt charged with Duty in England, Scotland, Ireland, and the United Kingdom, respectively; the Rates of Duty, and the Amount of Duty in each Year from the Imposition of the Duty to the Year 1868 (ended 31st March 1869)—*continued.*

YEAR.	ENGLAND. Number of Bushels charged with Duty.	ENGLAND. Rate of Duty per Bushel.	SCOTLAND. Number of Bushels charged with Duty.	SCOTLAND. Rate of Duty per Bushel.	IRELAND. Number of Bushels charged with Duty.	IRELAND. Rate of Duty per Bushel.	UNITED KINGDOM. Number of Bushels charged with Duty.	UNITED KINGDOM. Amount of Duty. £ s. d.
1765	25,631,086	$9\frac{1}{4}\frac{2}{21}d.$	No Account can be rendered previous to 1770.	$4\frac{1}{4}\frac{12}{21}d.$			ENG. only. 25,631,086	1,028,720 3 6
1766	20,823,576						20,823,576	836,251 9 5
1767	21,894,498						21,894,498	878,616 6 5
1768	27,124,938						27,124,938	1,087,063 13 1
1769	26,546,052						26,546,052	1,065,234 9 3
1770	24,452,960		1,762,460				GREAT BRITAIN only. 26,215,420	984,992 9 11
1771	21,961,057		1,709,446				23,670,503	887,481 15 8
1772	27,538,150		1,701,432				29,239,582	1,103,107 11 11
1773	21,467,926		1,546,489				23,014,415	865,691 16 4
1774	23,949,905		1,447,350				25,397,255	960,025 4 11
1775	24,967,360		1,352,121				26,319,481	997,295 19 1
1776	23,336,298		1,630,110				24,966,408	1,055,935 8 0
1777	25,814,436		1,812,538				27,626,924	1,039,186 1 8
1778	26,318,736		1,869,952				28,188,688	1,059,199 0 8
1779	26,273,405	$9\frac{1}{4}\frac{3}{21}d.$; $9\frac{1}{2}\frac{4}{5}d.$	2,040,660	$4\frac{1}{2}\frac{12}{21}d.$; $4\frac{3}{4}\frac{8}{25}d.$			28,314,065	1,067,640 15 9
1780	30,805,100	$9\frac{1}{2}\frac{4}{5}d.$; $1s.\,4\frac{1}{4}d.$	2,215,487	$4\frac{3}{4}\frac{8}{25}d.$; $8\frac{1}{3}d.$			33,020,587	1,579,060 2 11
1781	26,718,048		1,924,320				28,642,368	1,882,326 15 5
1782	27,159,104		2,005,206				29,164,310	1,913,601 10 6
1783	16,712,114		1,103,063				17,815,177	1,175,910 12 8
1784	25,796,105		1,780,143		Commenced 25th March 1785.		27,756,248	1,805,871 11 1
1785	26,269,439	$1s.\,4\frac{1}{4}d.$	1,681,372	$8\frac{1}{3}d.$	4,446,343			32,397,154	1,965,254 18 4
1786	22,074,334		1,576,979		3,500,890			27,152,203	1,649,977 1 7
1787	26,439,578		1,748,273		3,654,028			31,841,879	1,963,599 1 4
1788	26,048,072		1,714,577		3,901,648			31,664,297	1,936,154 13 7
1789	23,509,592		1,646,497		3,646,706			28,802,795	1,754,533 4 8
1790	21,976,959		1,544,666		4,607,953	$7d.$		28,129,578	1,675,671 2 4
1791	27,070,363	$1s.4\frac{1}{4}d.$; $1s.7\frac{1}{4}d.$	1,740,283	$8\frac{1}{3}d.$; $9\frac{1}{2}\frac{2}{3}d.$	4,775,390			33,586,036	2,298,860 4 6
	Stock in hand		Stock in hand					Stock in hand	47,814 14 11
1792	27,789,166	$1s.\,7\frac{1}{4}d.$; $1s.\,4\frac{1}{4}d.$	1,964,592	$9\frac{1}{2}\frac{1}{3}d.$; $8\frac{1}{3}d.$	4,676,835			34,430,593	2,355,432 17 2
1793	23,706,765		1,715,381		5,039,899			30,462,045	1,811,079 3 8
1794	24,813,341		1,675,741		4,873,984	$9\frac{1}{4}d.$		31,363,066	1,922,360 8 1
1795	23,960,822		1,692,946		Stock in hand			Stock in hand	17,672 6 4
					4,697,153			30,350,921	1,967,984 5 7
1796	27,282,973		1,203,023		Stock in hand	$1s.\,3d.$		Stock in hand	36,761 2 9
1797	29,979,110	$1s.\,4\frac{1}{4}d.$	2,085,672		4,956,584			33,442,580	2,193,718 15 5
1798	26,143,432		1,934,396	$8\frac{1}{3}d.$	4,672,989			36,737,771	2,388,584 5 4
					4,413,817	$1s.\,5d.$		32,491,645	2,148,687 15 5
1799	30,805,822		2,365,897		Stock in hand			Stock in hand	19,768 7 7
					3,311,463			36,483,182	2,416,946 6 6
1800	14,049,749		876,598		Stock in hand			Stock in hand	12,226 1 7
1801	18,005,786		607,384		681,340	$1s.\,6\frac{1}{4}d.$		15,607,687	1,032,057 7 9
1802	29,432,584	$1s.4\frac{1}{4}d.$; $2s.5d.$	1,716,278	$8\frac{1}{3}d.$; $1s.\,8\frac{3}{4}d.$	1,030,175			19,643,345	1,317,776 6 9
	Stock in hand		Stock in hand		3,611,579			34,760,441	2,522,048 16 0
1803	29,562,038	$2s.\,5d.$	1,594,284	$1s.\,8\frac{3}{4}d.$				Stock in hand	487,022 6 2
					3,553,762	$1s.\,6\frac{1}{4}d.$; $1s.\,9\frac{1}{2}d.$		34,710,084	3,977,368 19 2
					Stock in hand			Stock in hand	31,162 1 3
				From Barley. s. d. / From Bigg. s. d.				
1804	21,854,111	$2s.\,5d.$; $4s.\,5\frac{3}{4}d.$	1,091,377		2,807,535	$1s.\,9\frac{1}{2}d.$; $2s.\,3\frac{1}{2}d.$		25,753,023	5,325,679 3 8
	Stock in hand		Stock in hand		Stock in hand			Stock in hand	977,862 4 2
1805	21,665,204		1,136,112		2,766,867	$2s.\,3\frac{1}{2}d.$		25,568,183	5,365,300 17 4
1806	26,652,425		1,244,104		2,814,418	$2s.\,3\frac{1}{2}d.$; $2s.\,6\frac{3}{4}d.$		30,710,947	6,515,463 10 3
1807	24,158,843				Stock in hand			Stock in hand	22,219 18 0
1808	21,726,415		1,259,298		2,372,293			27,790,434	5,926,563 0 8
1809	22,120,984		1,048,946		2,597,758			25,373,119	5,375,641 19 1
1810	23,546,346	$4s.\,5\frac{3}{4}d.$	772,758	3 $9\frac{1}{2}$ / 3 $1\frac{1}{4}$	2,958,617	$2s.\,6\frac{3}{4}d.$		25,852,359	5,459,614 0 5
1811	25,982,749		820,294		2,522,543			26,889,183	5,731,993 10 8
1812	18,092,965		1,012,236		2,881,842			29,676,827	6,332,856 14 8
1813	21,701,356		934,452		2,206,206			21,233,623	4,493,704 14 2
			685,244		2,967,603	$2s.\,6\frac{3}{4}d.$; $3s.\,3\frac{3}{4}d.$		25,354,203	5,401,953 12 3
1814	25,320,615				Stock in hand			Stock in hand	63,406 1 4
1815	26,246,795		1,266,852		3,156,175	$3s.\,3\frac{3}{4}d.$		29,743,642	6,411,816 12 11
			1,297,777		2,664,466	$3s.\,3\frac{3}{4}d.$; $4s.\,5d.$		30,209,038	6,585,131 0 4
1816	21,158,348	$4s.\,5\frac{3}{4}d.$; $2s.\,5d.$	1,162,024	3 $9\frac{1}{2}$ / 3 $1\frac{1}{4}$	Stock in hand			Stock in hand	122,233 3 7
1817	20,855,566			1 $8\frac{3}{4}$ / 1 $8\frac{3}{4}$	1,879,721	$4s.\,5d.$; $2s.\,4\frac{1}{2}d.$		24,200,093	4,741,811 6 6
1818	24,629,838	$2s.\,5d.$	1,093,678	1 $8\frac{3}{4}$ / 1 $8\frac{3}{4}$	1,385,486			23,304,730	2,769,188 3 5
1819	22,612,290		1,390,515		1,783,636	$2s.\,4\frac{1}{2}d.$		27,803,989	3,296,229 1 5
	Stock in hand	$2s.\,5d.$; $3s.\,7\frac{1}{4}d.$	1,454,320		1,742,444			25,809,054	3,655,182 12 8
1820	23,884,242		Stock in hand	3 $7\frac{1}{4}$ / 3 $7\frac{1}{4}$				Stock in hand	438,002 17 8
		$3s.\,7\frac{1}{4}d.$	1,182,208		1,793,671			26,860,121	4,843,411 19 10
1821	26,138,437				Stock in hand	$3s.\,6\frac{3}{4}d.$		Stock in hand	43,973 18 8
			1,305,659	3 $7\frac{1}{4}$ / 3 1 / 2 10	1,949,315			29,393,411	5,297,390 10 1
1822	26,688,512	$3s.\,7\frac{1}{4}d.$; $2s.\,7d.$	1,403,177	3 $7\frac{1}{4}$ / 2 7 / 2 10 / 1 $9\frac{1}{2}$ / 2 0	1,756,391	$3s.\,6\frac{3}{4}d.$; $2s.\,7d.$		29,848,080	4,082,887 15 11

(*continued*)

MALT.

COUNT of the Quantities of Malt charged with Duty in England, Scotland, Ireland, and the United Kingdom, respectively; the Rates of Duty, and the Amount of Duty in each Year from the Imposition of the Duty to the Year 1868 (ended 31st March 1869)—*continued.*

AR.	ENGLAND.		SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Bushels charged with Duty.	Rate of Duty per Bushel.	Number of Bushels charged with Duty.	Rate of Duty per Bushel.		Number of Bushels charged with Duty.	Rate of Duty per Bushel.		Number of Bushels charged with Duty.	Amount of Duty.
				From Barley.	From Bigg.					£ s. d.
23	24,845,152		1,616,590			1,702,395			28,164,137	3,619,500 8 5
24	27,615,383		2,788,608			2,107,752			32,511,743	4,172,452 19 11
25	29,572,741		3,925,847			2,706,862			36,205,450	4,631,325 2 6
26	27,335,971		2,726,555			2,406,252	2s. 7d.		32,468,778	4,177,277 7 11
27	25,096,337		2,714,073			1,803,091			29,613,501	3,809,998 9 2
28	30,517,819		3,867,159			2,409,228			36,794,206	4,731,584 13 3
29	23,428,135		3,712,963			2,012,079			29,153,177	3,743,615 4 1
							From Barley.	From Bigg.		
							s. d.	s. d.		
30	26,900,902		4,101,946			1,959,606			32,962,454	4,231,997 8 9
31	32,963,470		4,186,955			2,101,844			39,252,269	5,036,667 14 11
32	31,669,771		3,714,334			2,006,350			37,390,455	4,799,052 12 11
33	33,789,010		4,302,036			1,984,849			40,075,895	5,140,758 13 7
34	34,449,646		4,491,292			2,204,658			41,145,596	5,275,605 17 8
35	36,078,856		4,459,553			2,353,645			42,892,054	5,499,884 2 2
36	37,196,997	2s. 7d.	4,903,187	2s. 7d.	2s.	2,287,535			44,387,719	5,699,878 18 5
37	33,692,357	and 5 per cent. additional from 15th May 1840.	4,583,446	and 5 per cent. additional from 15th May 1840.		2,275,347			40,551,149	5,216,966 15 10
38	33,823,985		4,419,141			2,262,440			40,505,566	5,211,799 4 2
39	33,826,016		4,360,373			1,744,552			39,930,941	5,139,805 13 8
40	36,653,442		4,397,304			1,406,116			42,456,862	5,592,478 1 2
							2 7	2 0		
41	30,956,394		4,058,362			1,149,692	and 5 per cent. additional from 15th May 1840.		36,164,448	4,889,252 8 10
42	30,796,262		3,786,476			1,268,656			35,851,394	4,848,584 8 11
43	30,891,002		3,618,607			1,184,281			35,693,890	4,827,951 0 1
44	31,856,551		3,889,458			1,441,177			37,187,186	5,027,062 18 7
45	30,508,840		4,353,038			1,684,112			36,545,990	4,937,959 0 0
46	35,723,774		4,584,667			1,788,644			42,097,085	5,691,142 0 3
47	30,269,965		3,650,445			1,387,405			35,307,815	4,775,692 10 4
48	31,848,456		4,026,937			1,670,519			37,545,912	5,076,238 1 3
49	33,161,128		4,197,929			1,576,403			38,935,460	5,266,799 11 1
50	34,423,490		4,639,159			1,682,103			40,744,752	5,511,441 2 0
51	34,638,214		4,102,245			1,596,956			40,337,415	5,457,287 8 7
52	35,483,623		3,931,790			1,657,073			41,072,486	5,558,496 17 7
53	36,245,847		4,163,830			1,630,075			42,039,752	5,690,273 19 3
ear ded Mar. 55	30,576,595	2s. 7d. and 5 per cent. additional; —4s.	3,192,092	2s. 7d. and 5 per cent. additional; —4s.	2s. and 5 per cent. additional; —3s. 1d.	1,439,923	2s. 7d. and 5 per cent. additional; —4s.	2s. and 5 per cent. additional; —3s. 1d.	35,208,610	6,847,107 6 2
	Stock in hand		Stock in hnd			Stock in hnd			Stock in hand	952,696 2 2
56	30,702,947	4s.	1,630,866	4s.	3s. 1d.	1,190,679	4s.	3s. 1d.	33,524,492	6,697,611 8 10
57	36,313,926	4s.; 2s. 7d., and 5 per cent. additional.	1,122,303	4s.; and 5 per cent. add.	3s. 1d.; 2s., and 5 per cent. add.	1,691,159	4s.; and 5 per cent. add.	3s. 1d.; 2s., and 5 per cent. add.	39,127,388	5,727,770 16 9
58	38,015,619		1,313,918			1,834,717			41,164,254	5,579,613 1 7
59	39,094,653		1,537,876			2,161,520			42,794,049	5,800,571 5 8
60	40,715,457		1,600,504			2,249,025			44,564,986	6,041,401 12 9
61	33,692,788		1,554,658			2,119,108			37,366,554	5,065,823 9 6
62	41,314,218		1,727,936	2s. 7d. and 5 per cent. addi- tional.	2s. and 5 per cent. additional.	2,513,760	2s. 7d. and 5 per cent. addi- tional.	2s. and 5 per cent. additional.	45,555,914	6,176,682 12 7
63	37,425,456	2s. 7d. and 5 per cent. additional.	1,720,281			1,919,093			41,064,830	5,567,847 18 6
64	43,569,186		1,955,363			2,406,400			47,930,949	6,499,104 18 6
65	43,955,940		2,092,699			2,489,774			48,538,413	6,581,603 15 6
66	45,190,369		2,499,498			2,473,620			50,163,487	6,801,731 13 9
67	45,982,399		2,532,047			2,401,382			50,915,828	6,904,209 14 6
68	43,608,570		2,381,501			2,499,366			48,489,437	6,575,263 3 3
69	44,387,259		2,372,504			2,830,746			49,590,509	6,724,255 15 3

Note.—Since the 14th August 1855 Malt has been made Duty-free for distillery purposes, under the provisions of the Act 18 & 19 Vict. c. 94. The greater portion of the Malt made in Scotland is so used.

MALT.

AN ACCOUNT of the QUANTITIES of MALT EXPORTED on DRAWBACK, and made DUTY FREE for CATTLE FEEDING, EXPORTATION, and DISTILLATION in each Year, from the Year 1856 to the Year 1868, ended 31st March 1869.

Year ended 31st March.	Bushels of Malt exported on Drawback from United Kingdom.	Bushels of Malt made Duty Free for Cattle Feeding.	Bushels of Malt made Duty Free for Exportation and Distillation.				Total Bushels of Malt relieved from Duty in United Kingdom.
			ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
1857	5,364		732,182	3,326,973	886,328	4,945,483	4,950,847
1858	—		585,592	3,933,165	906,575	5,425,332	5,425,332
1859	255		556,732	3,836,691	768,682	5,162,105	5,162,360
1860	—		597,230	4,060,746	722,431	5,380,407	5,380,407
1861	104,751		554,526	3,281,912	443,128	4,279,566	4,384,317
1862	210,831		607,458	2,861,059	433,053	3,901,570	4,112,401
1863	202,365		529,011	3,255,325	423,986	4,208,322	4,410,687
1864	247,985	Commenced 28th April 1864	585,862	3,638,897	508,309	4,733,068	4,981,053
1865	212,735	60,247	578,500	3,612,553	628,134	4,819,187	5,092,169
1866	368,846	29,094	459,046	3,493,803	645,003	4,597,852	4,995,792
1867	457,701	5,170	546,253	3,170,230	644,467	4,360,950	4,823,821
1868	252,168	713	458,947	3,152,093	670,542	4,281,582	4,534,463
1869	345,787	316	452,880	3,489,147	734,032	4,676,059	5,022,162

AN ACCOUNT of the QUANTITIES of MALT and BRITISH SPIRITS taken for CONSUMPTION, with the QUANTITIES consumed per HEAD of the POPULATION, in each Year from the Year 1856 to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.					SCOTLAND.					IRELAND.					UNITED KINGDOM.					Year ended 31st March.
	Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				Population.	Quantities of Malt and British Spirits.				
		Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.			Taken for Consumption.		Consumed per Head of the Population.		
		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.		Malt.	Spirits.	Malt.	Spirits.	
		Bushels	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.		Bushels.	Gallons.	Bushels.	Gallons.	
1857	19,042,412	35,286,530	11,386,279	1·853	0·598	2,995,771	1,011,605	5,368,052	0·337	1·791	5,972,851	1,680,263	6,807,412	0·281	1·139	28,011,034	37,978,398	23,561,743	1·355	0·841	1857
1858	19,256,516	36,905,126	11,634,198	1·916	0·600	3,012,310	1,214,910	5,575,171	0·403	1·850	5,919,454	1,821,610	6,783,207	0·307	1·146	28,188,280	39,941,646	23,992,576	1·417	0·851	1858
1859	19,471,291	37,928,165	11,860,196	1·947	0·609	3,027,665	1,420,645	5,324,875	0·469	1·758	5,890,814	2,146,50	5,418,409	0·364	0·919	28,389,770	41,495,312	22,603,480	1·461	0·796	1859
1860	19,686,701	39,357,060	12,904,029	1·999	0·650	3,041,812	1,486,009	5,581,173	0·488	1·834	5,861,711	2,230,245	5,950,241	0·380	1·015	28,590,224	43,073,314	24,435,443	1·506	0·854	1860
1861	19,902,713	32,539,347	11,198,113	1·634	0·562	3,054,738	1,432,118	4,250,265	0·468	1·391	5,820,960	2,104,285	4,191,560	0·361	0·720	28,778,411	36,075,750	19,639,938	1·253	0·682	1861
1862	20,119,314	40,203,307	10,728,412	1·998	0·533	3,066,633	1,623,265	4,416,596	0·529	1·440	5,788,415	2,502,569	4,190,128	0·432	0·723	28,974,362	44,329,141	19,335,136	1·529	0·667	1862
1863	20,336,467	36,213,863	10,481,577	1·780	0·515	3,083,989	1,589,356	4,511,193	0·512	1·462	5,784,527	1,912,731	3,891,759	0·330	0·672	29,204,983	39,715,950	18,884,529	1·359	0·646	1863
1864	20,554,137	42,183,142	10,720,768	2·052	0·521	3,101,345	1,749,780	4,769,150	0·564	1·537	5,739,569	2,398,646	3,933,526	0·417	0·685	29,395,051	46,331,568	19,423,444	1·576	0·660	1864
1865	20,772,308	42,646,495	11,196,524	2·053	0·539	3,118,701	1,949,260	5,029,610	0·625	1·612	5,675,307	2,483,028	4,157,241	0·437	0·732	29,566,316	47,078,783	20,383,375	1·590	0·689	1865
1866	20,990,946	43,548,689	11,257,505	2·074	0·536	3,136,057	2,316,568	5,202,714	0·738	1·659	5,641,086	2,465,758	4,518,254	0·437	0·800	29,768,089	48,331,015	20,978,473	1·623	0·704	1866
1867	21,210,020	44,295,053	11,591,365	2·088	0·541	3,153,413	2,327,468	5,452,261	0·738	1·729	5,582,625	2,393,294	5,102,756	0·428	0·914	29,935,404	49,015,815	22,146,382	1·637	0·739	1867
1868	21,429,508	42,222,994	11,561,576	1·970	0·539	3,170,769	2,187,195	4,781,390	0·689	1·508	5,557,196	2,491,089	4,676,704	0·448	0·841	30,157,473	46,901,278	21,019,670	1·555	0·697	1868
1869	21,649,377	43,056,595	11,239,316	1·989	0·519	3,188,125	2,133,374	5,026,551	0·669	1·576	5,543,285	2,822,816	4,842,055	0·509	0·873	30,380,787	48,012,785	21,107,922	1·580	0·694	1869

BEER.

AN ACCOUNT of the NUMBER of BARRELS of BEER BREWED, calculated according to the CHARGE for LICENCE DUTY, in each Year from 1856 to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
1857	16,470,221	588,552	926,000	17,984,773
1858	16,634,421	622,019	910,195	18,166,635
1859	17,289,287	743,655	1,119,622	19,152,564
1860	18,316,062	810,727	1,213,307	20,340,096
1861	17,327,555	769,192	1,437,713	19,534,460
1862	17,884,078	806,861	1,298,374	19,989,313
1863	18,084,790	846,262	1,150,356	20,081,408
1864	19,188,671	935,551	1,236,239	21,360,461
1865	20,276,623	1,027,595	1,242,671	22,546,889
1866	22,614,604	1,238,787	1,535,209	25,388,600
1867	22,556,975	1,237,373	1,412,317	25,206,665
1868	21,561,156	1,154,964	1,585,721	24,301,841
1869	21,845,887	1,135,422	1,561,355	24,542,664

BEER.

AN ACCOUNT of the NUMBER of BARRELS of BEER EXPORTED from the UNITED KINGDOM, with the AMOUNT of DRAWBACK paid thereon, in each Year from 1856 to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	UNITED KINGDOM.	
	Barrels of Beer Exported.	Amount of Drawback paid thereon.
		£ s. d.
1857	423,180	183,516 1 9
1858	475,146	164,174 9 11
1859	562,793	176,183 1 2
1860	631,363	202,358 16 6
1861	509,030	161,152 3 11
1862	429,323	137,828 7 10
1863	485,597	159,860 14 3
1864	537,121	178,870 18 9
1865	530,305	173,254 1 5
1866	610,670	198,509 4 9
1867	588,296	191,630 8 10
1868	557 566	181,153 14 8
1869	521,272	167,122 6 4

CHICORY.

AN ACCOUNT of the QUANTITIES charged, the AMOUNT of DUTY, and RATE of DUTY in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR ended 31st March.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.	Rate of Duty per Cwt.	Quantity charged.	Amount of Duty.
	Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.		Cwts.	£ s. d.
Commenced 28th August 1860.											
1861	7,819	1,172 17 9	3*s.*	—	—	Same as in ENGLAND.	—	—	Same as in ENGLAND.	7,819	1,172 17 9
1862	8,361	3,553 14 6	5*s.* 6*d.*–8*s.* 6*d.*	—	—		—	—		8,361	3,553 14 6
1863	4,147	2,280 17 9	11*s.*	—	—		—	—		4,147	2,280 17 9
1864	11,016	10,404 6 9	11*s.*–1*l.* 1*s.* 9*d.*	—	—		—	—		11,016	10,404 6 9
1865	5,752	6,975 9 7	1*l.* 4*s.* 3*d.*	—	—		—	—		5,752	6,975 9 7
1866	11,484	13,924 8 1		—	—		—	—		11,484	13,924 8 1
1867	20,611	24,991 17 9		—	—		—	—		20,611	24,991 17 9
1868	17,355	21,043 17 9		—	—		—	—		17,355	21,043 17 9
1869	11,842	14,358 19 3		—	—		—	—		11,842	14,358 19 3

PAPER. - - - - -

AN ACCOUNT of the QUANTITIES of PAPER charged with DUTY in ENGLAND, SCOTLAND, and IRELAND of the Duty

ENGLAND.

YEARS.	Number of Reams.	Number of Bundles.	Pasteboard, &c.	Rates of Duty.
Commenced 24 June 1712.			Cwts.	
1713	136,967	33,221	2,259	
1714	121,096	32,202	3,194	Years 1712 to 1713.
1715	97,001	30,976	1,900	
1716	92,820	37,728	1,976	£ s. d.
1717	110,509	38,993	2,286	Demy, Fine - - - 0 1 6
1718	119,266	41,587	2,408	„ Second - - - 0 1 0
1719	110,826	42,539	2,594	Crown, Fine - - - 0 1 0
1720	100,971	41,370	2,458	„ Second - - 0 0 9
1721	92,732	42,380	2,680	Foolscap, Fine - - 0 1 0 } per ream.
1722	83,907	41,027	2,600	„ Second - - 0 0 9
1723	83,002	46,888	2,926	Pots, Fine - - - 0 1 0
1724	84,044	47,073	3,049	„ Second - - - 0 0 6
1725	84,276	45,407	2,806	Brown, Large Cap - - 0 0 6
1726	84,175	46,904	2,995	Small Ordinary Brown - - 0 0 4
1727	74,189	42,189	3,008	Whited Brown - - 0 0 6 per bundle.
1728	76,322	41,360	2,541	Unenumerated - - - 12 0 0 per cent.
1729	68,360	40,165	2,289	Pasteboard, &c. - - 0 3 0 per cwt.
1730	63,599	43,901	1,893	
1731	63,303	40,696	2,150	
1732	62,009	36,106	1,991	
1733	65,927	41,456	2,232	
1734	63,929	42,527	2,132	
1735	67,889	41,456	2,267	
1736	65,728	40,772	2,793	
1737	62,919	45,162	3,030	
1738	59,161	43,321	2,930	
1739	56,899	41,023	3,025	
1740	49,668	37,973	2,667	
1741	48,417	38,326	2,791	
1742	51,509	43,399	2,640	
1743	53,253	40,767	2,602	
1744	53,272	40,729	2,508	Years 1714 to 1778.
1745	50,848	45,654	2,283	
1746	44,157	41,283	2,200	£ s. d.
1747	43,564	41,539	2,297	Demy, Fine - - - 0 2 3
1748	44,952	40,823	2,190	„ Second - - - 0 1 6
1749	51,013	45,521	2,483	Crown, Fine - - - 0 1 6
1750	53,103	48,186	3,198	„ Second - - 0 1 1½
1751	48,890	47,336	3,245	Foolscap, Fine - - - 0 1 6 } per ream.
1752	52,003	50,941	3,107	„ Second - - 0 1 1½
1753	50,214	51,334	3,314	Pots, Fine - - - 0 1 6
1754	52,151	51,233	3,495	„ Second - - - 0 0 9
1755	49,139	51,694	3,768	Brown, Large Cap - - 0 0 9
1756	52,846	53,133	3,287	Small Ordinary Brown - - 0 0 6
1757	58,640	53,294	3,625	Whited Brown - - - 0 0 9 per bundle.
1758	58,971	57,048	4,087	Unenumerated - - - 18 0 0 per cent.
1759	57,328	58,125	3,758	Pasteboard, &c. - - - 0 4 6 per cwt.
1760	52,062	59,660	3,847	
1761	53,838	58,473	3,819	
1762	53,777	54,908	3,857	
1763	50,858	58,228	3,679	
1764	58,453	64,730	4,570	
1765	69,297	65,116	4,710	
1766	64,647	64,262	4,682	
1767	63,234	64,628	4,395	
1768	60,713	68,330	4,474	
1769	60,171	69,376	4,316	
1770	57,689	67,964	4,288	
1771	56,354	67,786	4,438	
1772	61,602	69,630	5,179	
1773	62,942	74,885	4,093	
1774	62,312	73,757	3,932	
1775	59,004	74,681	4,163	Years 1779 and 1780.
1776	57,305	67,410	3,835	
1777	57,400	67,953	4,188	5 per cent. additional on previous rates of duty.
1778	52,219	65,264	4,014	
1779	52,641	60,590	3,737	
1780	51,221	60,665	4,001	

SCOTLAND.

Number of Reams.			Number of Bundles 'Whited Brown.'	Unenumerated ad valorem	Pasteboard, &c.	Rates of Duty.
Brown Large Cap.	Second Pot.	Small Ordinary.				
No distinct Account can be furnished prior to the Year 1737.						
					Cwts.	
—	—	92	1,346	668	61	
30	—	153	1,520	727	43	
—	—	121	1,300	657	101	
—	—	110	1,240	562	72	
27	—	141	1,521	546	91	
—	—	119	1,169	498	74	
—	—	64	1,557	467	60	
—	—	36	1,589	610	94	
—	—	94	1,289	543	104	
—	—	80	1,102	424	99	
—	—	46	1,178	402	52	
196	—	171	1,348	297	114	
85	—	156	1,247	367	180	
171	—	292	1,967	478	55	
268	—	350	1,681	485	130	
174	2	272	2,410	516	102	
74	—	170	1,869	476	121	
62	3	169	2,024	452	155	
45	21	214	2,176	707	169	
120	10	438	2,269	703	144	
—	19	540	1,837	712	135	
17	16	379	2,229	844	165	
—	10	617	2,412	1,102	143	
—	12	625	2,289	1,410	129	
—	258	426	3,564	1,530	208	
—	457	415	2,937	1,665	286	
—	25	579	2,785	1,931	322	
—	—	754	3,255	2,305	328	
—	35	723	3,382	2,179	340	
65	115	798	3,906	2,454	280	
—	76	786	3,798	2,518	239	
—	682	878	3,932	2,320	201	
81	738	1,047	4,651	2,890	249	
7	844	745	5,596	2,867	216	
—	621	583	5,211	3,412	342	
—	316	516	6,121	3,090	236	
—	2,536	591	6,024	3,035	241	
—	1,122	598	5,471	2,647	174	
17	369	571	5,943	2,400	216	
—	318	560	5,357	2,291	168	
—	248	805	6,257	2,324	198	
—	290	755	5,482	2,197	240	
6	333	715	5,561	1,865	284	
—	516	680	4,750	1,721	323	

Same as in ENGLAND.

- - - - PAPER.

spectively, with the Rates of Duty, and Amount of Duty for the UNITED KINGDOM, from the Imposition its Repeal.

IRELAND.		UNITED KINGDOM.				
	Rates of Duty.		Amount of Duty.			Years.
			£	s.	d.	
Commenced 25th March 1798.						Commenced 24 June 1712.
		England only.	13,743	5	9	1713
			6,382	4	5	1714
			7,417	5	4	1715
			7,849	13	1	1716
			9,652	12	1	1717
			10,011	4	1	1718
			9,855	11	1	1719
			9,334	4	8	1720
			9,049	0	1	1721
			8,794	2	5	1722
			9,045	6	5	1723
			9,330	9	3	1724
			9,457	14	0	1725
			9,278	7	6	1726
			8,849	6	8	1727
			8,748	12	8	1728
			8,297	10	10	1729
			8,406	12	4	1730
			8,418	18	11	1731
			7,908	5	0	1732
			8,645	14	2	1733
			8,835	3	0	1734
			8,919	19	8	1735
			9,064	14	0	1736
		Great Britain only.	9,543	5	6	1737
			9,599	5	4	1738
			9,724	6	7	1739
			9,366	15	6	1740
			10,339	2	2	1741
			10,632	11	1	1742
			10,715	3	11	1743
			11,029	8	11	1744
			10,742	11	11	1745
			10,033	16	1	1746
			11,081	0	9	1747
			11,846	5	2	1748
			13,694	17	7	1749
			14,477	14	0	1750
			14,703	5	6	1751
			16,514	0	5	1752
			17,640	11	6	1753
			16,859	11	3	1754
			16,916	14	3	1755
			17,959	2	3	1756
			18,814	7	6	1757
			19,535	13	6	1758
			20,705	13	4	1759
			21,235	2	8	1760
			22,012	15	6	1761
			21,287	6	6	1762
			21,496	19	7	1763
			20,805	10	10	1764
			26,474	1	2	1765
			27,013	10	5	1766
			28,790	7	6	1767
			29,284	16	6	1768
			30,108	15	7	1769
			15,443	11	8	1770
			15,238	8	2	1771
			16,089	1	2	1772
			16,601	11	2	1773
			15,927	17	8	1774
			15,974	12	4	1775
			15,269	1	7	1776
			16,013	15	5	1777
			16,082	3	0	1778
			15,011	12	0	1779
			14,738	12	1	1780

(*continued.*)

PAPER.

An Account of the Quantities of Paper charged with Duty in England, Scotland, and Ireland respectively, with the

ENGLAND.

Years.	Number of Reams.	Number of Bundles.	Pasteboard, &c.	Rates of Duty.
			Cwts.	
1781	71,506	72,750	4,579	Year 1781. 10 per cent. additional on previous rates of duty.
1782	325,885	318,796	8,830	
1783	399,798	285,624	11,050	
1784	386,230	269,392	13,185	
1785	437,402	304,384	12,177	
1786	418,987	302,053	12,206	
1787	463,805	343,791	13,910	Years 1781 and 1782.
1788	458,020	342,853	13,927	
1789	442,908	311,925	12,683	
1790	496,221	332,509	14,364	
1791	496,207	327,436	14,314	
1792	500,891	333,884	14,964	
1793	505,414	344,790	15,347	
1794	402,875 Writing. Lbs. 1,811,865	292,091 Coloured and Brown. Lbs. 2,784,885	14,965	Years 1783 and 1784.
1795	9,228,008	14,513,332	10,680	
1796	10,670,510	15,806,763	13,470	
1797	9,853,559	14,648,623	12,189	
1798	10,366,260	14,539,268	12,000	
1799	9,726,999	14,760,999	13,329	
1800	10,468,048	15,638,947	14,773	
1801	12,670,771	17,299,925	15,564	Years 1785 to 1794.
1802	7,023,186	17,583,816	11,795	
	1st Class.	2d Class.		
1803	23,368,532	6,835,017	14,695	
1804	20,732,137	7,147,852	12,137	
1805	23,354,830	9,015,199	13,488	
1806	23,645,980	8,182,559	12,962	
1807	24,613,495	7,847,480	13,217	
1808	26,468,445	8,071,124	15,868	Years 1794 to 1801.
1809	25,463,399	8,274,887	18,436	
1810	27,221,389	8,513,097	20,693	
1811	27,159,526	9,134,132	20,512	
1812	28,439,889	8,970,762	20,067	
1813	27,445,962	8,591,818	20,099	
1814	28,033,104	8,870,212	20,773	
1815	29,862,253	9,461,240	23,206	Years 1801 and 1802.
1816	27,835,841	8,773,844	21,135	
1817	27,214,935	8,552,177	24,109	
1818	30,971,631	9,869,921	32,745	
1819	29,997,134	9,583,298	32,532	
1820	30,180,343	8,865,902	29,635	
1821	31,988,814	10,192,088	32,235	Years 1803 to 1815.
1822	33,875,984	10,684,375	34,346	
1823	34,347,833	11,023,809	34,993	
1824	36,307,028	12,334,822	37,640	
1825	39,437,979	13,077,421	41,106	
1826	32,615,174	9,506,796	31,145	Years 1816 to 1820. In addition to the above rates.
1827	38,659,200	12,538,437	37,758	
1828	41,386,241	13,363,777	42,541	
1829	38,736,509	11,828,504	37,803	
1830	39,520,561	12,908,470	40,743	
1831	38,629,254	13,268,757	46,896	Years 1821 to 1836.
1832	40,492,151	13,457,233	35,095	
1833	42,735,481	14,198,390	37,541	
1834	44,713,546	14,211,091	39,039	
1835	45,329,243	15,386,171	37,361	
1836	30,505,142 Lbs. 22,795,821	13,688,313	27,347	

Year 1781.

10 per cent. additional on previous rates of duty.

Years 1781 and 1782.

	s.	d.		£	s.	d.	
1st Class, 10 Rates, from	1	1 8/10	to	0	9	10 3/4 2/10	per ream.
2d Class, 21 Rates, from	0	8 3/4 2/10	to	1	13	0	
3d Class, 13 Rates, from	0	11	to	0	6	0 1/2 4/10	per bundle.
4th Class, 13 Rates, from	0	4 3/4 8/10	to	0	2	2 1/4 6/10	per ream.
5th Class, 19 Rates, from	0	2 8/10	to	0	1	1 8/10	

Pasteboard, at 4s. 11 1/4 6/10d. per cwt.
Unenumerated, 19l. 16s. per cent.

Years 1783 and 1784.

	s.	d.		£	s.	d.	
1st Class, 10 Rates, from	1	1 3/4 2/10	to	0	10	4 8/10	per ream.
2d Class, 21 Rates, from	0	9 8/10	to	1	14	6	
3d Class, 13 Rates, from	0	11 1/2	to	0	6	3 3/4 6/10	per bundle.
4th Class, 13 Rates, from	0	5 7/10	to	0	2	3 1/2 4/10	per ream.
5th Class, 19 Rates, from	0	2 1/4 2/10	to	0	1	1 3/4 2/10	

Pasteboard, 5s. 2 4/10d. per cwt.
Unenumerated, 20l. 14s. per cent.

Years 1785 to 1794.

	s.	d.		£	s.	d.	
1st Class, 10 Rates, from	1	6 1/4 6/10	to	0	13	9 1/2 4/10	per ream.
2d Class, 21 Rates, from	0	11 1/2	to	2	6	0	
3d Class, 13 Rates, from	1	2 3/4 8/10	to	0	8	4 2/10	per bundle.
4th Class, 13 Rates, from	0	6 3/4 6/10	to	0	3	0 3/4 2/10	per ream.
5th Class, 19 Rates, from	0	2 3/4 2/10	to	0	1	6 1/4 6/10	

Pasteboard, 6s. 10 3/4 2/10d. per cwt.
Unenumerated, 20l. 14s. per cent.

Years 1794 to 1801.

	£	s.	d.	
Writing, Drawing, Printing, &c.	0	0	2 1/2	per lb.
Coloured and Whited Brown	0	0	1	
Brown	0	0	0 1/3	
Unenumerated	0	0	2 1/2	
Pasteboard	0	10	6	per cwt.
Glazed	0	6	0	

Years 1801 and 1802.

	£	s.	d.	
Writing, Drawing, Printing, &c.	0	0	5	per lb.
Coloured and Whited Brown	0	0	2	
Brown	0	0	1	
Unenumerated	0	0	5	
Pasteboard	1	1	0	per cwt.
Glazed	0	6	0	

Years 1803 to 1815.

	£	s.	d.	
1st Class	0	0	3	per lb.
2d Class	0	0	1 1/2	
Glazed	1	1	0	per cwt.

Years 1816 to 1820.

In addition to the above rates.

	£	s.	d.	
Pasteboard — made of 1st Class Paper	1	8	0	per cwt.
Pasteboard — made of 2d Class Paper	0	14	0	

Years 1821 to 1836.

	£	s.	d.	
1st Class	0	0	3	per lb.
2d Class	0	0	1 1/2	
Glazed	1	8	0	per cwt.
	1	1	0	
Pasteboard — made of 1st Class Paper	1	8	0	per cwt.
Pasteboard — made of 2d Class Paper	0	14	0	

SCOTLAND.

Number of Bundles.	Number of Reams.	Pasteboard, &c.	Rates of Duty.
		Cwts.	
905	845	331	Same as in England.
10,442	10,744	443	
14,840	7,409	479	
19,854	10,515	481	
19,766	12,344	627	
11,593	17,361	445	
19,847	14,957	533	
33,329	15,849	529	
38,556	16,902	595	
44,140	15,302	463	
47,455	15,683	686	
58,054	12,601	841	
58,704	14,648	596	
58,219	15,902		
1st Class. Lbs. 137,589	2d Class. Lbs. 16,923	3d Class. Lbs. 35,733	853
1,334,273	507,079	357,580	446
1,711,373	814,846	317,935	628
1,616,535	724,402	353,639	854
1,370,461	635,369	393,001	842
1,254,966	714,007	337,454	789
1,380,506	816,087	368,612	872
1,873,090	860,159	426,329	1,150
961,004	951,887	325,535	605
1st Class. Lbs. 2,693,902	2d Class. Lbs. 243,004		847
2,471,080	293,478		624
2,760,422	323,212		917
2,917,967	328,833		820
2,886,972	344,869		1,035
2,704,649	348,194		1,255
2,837,938	344,343		1,541
3,215,264	366,117		1,712
3,179,133	364,173		2,219
3,098,434	389,130		2,480
3,054,930	400,865		2,240
3,076,597	379,835		2,654
3,329,315	461,869		2,559
3,087,424	639,074		2,338
3,394,556	607,044		2,922
3,553,880	608,067		3,191
3,397,710	657,225		3,080
3,681,273	487,422		2,943
4,120,182	619,574		3,155
4,381,165	686,047		3,292
4,706,443	755,920		3,194
4,772,465	807,434		3,803
5,513,586	879,729		5,490
4,240,021	777,890		4,169
5,488,361	964,583		5,302
6,447,877	1,104,145		6,203
6,084,065	1,078,330		7,585
7,131,121	1,468,362		7,972
6,775,032	1,579,476		7,029
7,203,035	1,603,745		7,384
7,317,789	1,770,225		8,583
7,466,550	1,883,569		9,995
8,626,830	2,045,766		11,986
6,051,261 Lbs. 4,394,711	1,750,101		8,615

PAPER.

Rates of Duty, and Amount of Duty for the United Kingdom, from the Imposition of the Duty to its Repeal—*continued.*

IRELAND.				UNITED KINGDOM.	
Paper.	Pasteboard, &c.	Rates of Duty.		Amount of Duty.	Years.
				£ s. d.	
Commenced 25th March 1798.		Years 1798 and 1799.	per Month. £ s. d.	Great Britain only. 18,211 12 4	1781
		1st Class, 2*d.* per lb. } 2d Class, 1*d.* „ } or charge per engine	16 13 4	39,687 7 5	1782
		3d Class, 0½*d.* „ do.	8 6 8	48,636 5 6	1783
		Glazed, 5*s.* per cwt.		48,608 5 4	1784
		Pasteboard, 10*s.* per cwt.		67,051 19 8	1785
				71,202 11 11	1786
				80,542 8 10	1787
				80,918 13 10	1788
				78,531 12 2	1789
				85,914 2 10	1790
		Years 1800 to 1804.		84,801 14 8	1791
				87,509 0 1	1792
				91,006 7 9	1793
		1st Class, 2½*d.* per lb. } 2d Class, 1*d.* „ } or charge per engine	20 16 8		
		3d Class, 0½*d.* „ do.	8 6 8	104,428 5 4	1794
		Glazed, 5*s.* per cwt.			
		Pasteboard, 10*s.* per cwt.			
				163,712 7 1	1795
				189,381 15 8	1796
				176,229 3 9	1797
No Quantities can be shown.		Years 1805 and 1806.		182,991 6 2	1798
				183,374 12 4	1799
		1st Class, 3*d.* per lb., or charge per engine	32 19 8	195,641 14 6	1800
Lbs.		2d Class, 2*d.* „ do.	16 13 4		
1,109,106		3d Class, 1*d.* „		261,498 8 8	1801
1,024,207		Glazed, 5*s.* per cwt.		308,872 17 1	1802
		Pasteboard, 20*s.* per cwt.			
1,293,038				394,824 1 4	1803
1,238,690				359,278 11 6	1804
1,145,990				412,926 19 1	1805
1,402,899		Years 1807 to 1814.		413,855 3 8	1806
1,565,027				424,666 8 9	1807
1,223,888		1st Class, 3*d.* per lb. { or charge per engine	16 13 4	448,828 16 9	1808
1,506,817		{ or charge per vat	12 10 0	441,427 13 5	1809
896,682		2d Class, 1*d.* „ { or charge per engine	8 6 8	473,175 15 4	1810
		{ or charge per vat	8 6 8		
1,640,916		Glazed, 5*s.* per cwt.		477,414 16 4	1811
1,640,391		Pasteboard, 20*s.* per cwt.		491,324 16 3	1812
1,724,677				474,631 6 4	1813
1,352,070				484,930 2 6	1814
1,587,282				519,767 6 3	1815
1,849,478		Years 1815 to 1817.		472,699 1 10	1816
1,686,912		Same rates of duty or charge per engine - { 10*s.* per cubic foot of its contents.		516,540 5 10	1817
1,576,113				557,768 19 8	1818
1,711,640				525,365 19 7	1819
1,403,907				559,325 6 10	1820
1st Class. 2d Class.	Cwts.				
1,178,025 390,617	196			579,867 11 10	1821
1,163,452 447,578	224	Years 1818 to 1824.		615,452 12 4	1822
1,125,776 458,045	193	Same rates of duty or charge per engine - { 12*s.* 6*d.* per cubic foot of its contents.		639,341 3 7	1823
1,396,737 557,381	198			683,146 0 2	1824
2,649,341 768,771	583			737,541 10 11	1825
1,847,447 757,749	284			592,053 17 10	1826
1,685,028 704,678	199			709,736 3 6	1827
1,587,551 655,212	310			766,954 13 10	1828
1,501,462 577,667	322	Years 1825 to 1836.		714,336 0 7	1829
1,287,344 566,972	365	1st Class, 3*d.* per Lb.		746,430 11 6	1830
		2d Class, 1½*d.* „			
1,302,185 469,642	273	Glazed, and Millboard, 21*s.* per cwt. and 28*s.* per cwt.		728,860 0 2	1831
1,709,222 470,081	496			763,104 3 9	1832
1,888,590 508,490	540	Pasteboard, 1st Class, 28*s.* per cwt.		804,513 11 10	1833
1,873,625 457,508	368	„ 2d Class, 14*s.* „		833,822 12 4	1834
2,223,482 431,158	425			868,439 1 6	1835
1,512,737 467,844	284				
Lbs. 943,017				790,677 10 1	1836

PAPER.

AN ACCOUNT of the Quantities of Paper charged with Duty in England, Scotland, and Ireland respectively, with the Rates of Duty, and Amount of Duty for the United Kingdom, from the Imposition of the Duty to its Repeal—*continued.*

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.		
	Quantity charged.	Rate of Duty.	Quantity charged.	Rate of Duty.	Quantity charged.	Rate of Duty.	Amount of Duty.		
	Lbs.		Lbs.		Lbs.		£	s.	d.
1837 -	71,921,280	1½d. per lb. on all kinds of Paper.	13,781,383	Same as in ENGLAND.	3,248,182	Same as in ENGLAND.	555,942	15	7
1838 -	73,805,741		16,105,666		3,554,879		584,164	5	8
1839 -	76,987,279		17,196,736		3,462,529		610,290	17	10
1840 -	76,780,041	1½d. per lb. on all kinds of Paper, and 5 per cent. additional.	16,866,117		3,591,293		626,663	7	3
1841 -	76,292,724		16,821,354		3,991,472		637,255	3	5
1842 -	75,574,228		17,065,666		4,053,405		634,549	18	8
1843 -	79,137,305		19,589,215		4,723,107		678,888	3	6
1844 -	84,210,390		20,727,452		4,557,396		718,561	18	2
1845 -	95,065,791		23,519,175		5,662,105		815,371	8	2
1846 -	97,551,042		24,015,665		5,875,775		836,341	7	8
1847 -	92,851,155		23,402,608		5,711,552		800,397	7	8
1848 -	91,436,062		24,800,705		5,583,461		799,445	4	11
1849 -	98,916,824		26,943,273		6,272,563		867,120	11	7
1850 -	105,712,953		28,600,019		6,719,502		925,525	12	0
1851 -	112,196,897		31,723,001		6,983,646		990,304	10	0
1852 -	114,521,304		32,574,895		7,373,012		1,013,704	3	7
1853 -	132,480,628		37,124,102		8,028,280		1,165,716	12	5
Ended 31st March.									
1855 -	126,485,224		36,857,719		7,583,900		1,121,707	8	1
1856 -	128,904,849		37,563,076		7,442,915		1,141,289	17	5
1857 -	143,388,281		40,998,354		7,910,764		1,261,951	13	6
1858 -	138,952,568		40,539,165		7,922,931		1,229,908	14	5
1859 -	146,589,678		44,532,540		7,893,600		1,306,041	5	10
1860 -	159,088,395		46,591,297		8,267,768		1,404,030	4	1
1861 -	170,926,935		49,069,040		9,506,890		1,506,112	10	11
1862 -	69,953,625		22,010,913		3,464,469		626,252	11	3
Repealed 30th September 1861.									

HOPS.

QUANTITY CHARGED, AMOUNT, and RATE OF DUTY, in each Year from the Imposition of the Duty to its Repeal, and the NUMBER OF ACRES UNDER CULTIVATION.

YEARS.	ENGLAND. Number of Pounds.	Amount of Duty. £	s.	d.	Rate of Duty.	Acres under Cultivation.
	Commenced 1st June 1711.					
1711	12,064,578	50,323	19	5		
1712	7,262,890	30,282	8	8		
1713	5,530,571	23,057	1	8		
1714	3,466,419	14,463	19	9		
1715	10,792,163	44,981	6	5		
1716	4,882,067	20,355	5	9		
1717	13,108,749	54,644	13	2		
1718	3,600,890	15,005	16	3		
1719	21,664,980	90,319	13	7		
1720	9,158,795	38,174	12	9		
1721	14,763,819	61,536	18	9		
1722	11,937,956	49,759	6	6		
1723	7,266,041	30,282	9	6		
1724	14,687,559	61,221	0	0		
1725	1,565,891	6,531	12	0		
1726	20,391,638	85,018	10	5		
1727	16,659,259	69,422	12	11		
1728	9,954,830	41,496	9	10		
1729	11,625,922	48,463	0	10		
1730	10,636,152	44,345	9	5		
1731	5,583,380	23,278	14	2		
1732	8,407,933	35,045	13	4		
1733	16,868,256	70,311	12	8		
1734	8,986,943	37,448	19	7		
1735	10,316,090	42,989	17	2		
1736	11,133,618	46,396	8	11		
1737	13,618,943	56,751	2	0		
1738	20,961,698	87,349	14	8		
1739	16,976,625	70,742	18	8		
1740	9,091,226	37,889	15	7		
1741	17,983,569	74,945	6	11		
1742	10,916,218	45,484	10	7		
1743	15,329,731	63,899	7	3		
1744	11,210,849	46,713	1	5	1*d.* per lb.	
1745	8,338,614	34,750	19	10		
1746	22,063,454	91,952	0	1		
1747	15,159,786	63,184	10	6		
1748	20,950,964	87,315	9	2		
1749	8,713,436	36,326	8	9		
1750	17,323,123	72,186	6	3		
1751	17,796,646	74,158	4	0		
1752	19,724,648	82,190	16	10		
1753	21,875,072	91,180	4	10		
1754	26,962,204	112,353	13	10		
1755	19,819,830	82,587	18	6		
1756	11,522,851	48,027	0	10		
1757	16,749,242	69,807	16	1		
1758	17,505,552	72,998	0	7		
1759	10,107,026	42,113	19	11		
1760	28,437,135	118,521	16	11		
1761	19,607,489	81,781	7	4		
1762	18,992,809	79,145	6	6		
1763	21,203,565	88,356	12	6		
1764	4,138,688	17,261	6	7		
1765	17,751,602	73,969	16	6		
1766	27,987,764	116,627	8	3		
1767	6,244,727	26,043	3	9		
1768	27,440,225	114,364	14	5		
1769	3,890,627	16,212	3	3		
1770	24,299,157	101,248	5	10		
1771	7,967,810	33,217	19	7		
1772	24,617,747	102,584	10	2		
1773	11,013,453	45,901	15	5		
1774	33,320,210	138,854	6	2		
1775	10,004,388	41,708	1	10		
1776	30,196,172	125,825	4	7		
1777	10,500,694	43,761	17	3		
1778	38,416,457	160,101	10	3	1*d.* per lb. & 5 per cent.	
1779	12,737,916	53,086	4	8		
1780	27,927,770	116,338	3	3	1*d.* per lb. and 10 per cent.	
1781	25,861,344	107,770	6	5		
1782	3,112,308	12,968	12	5		
1783	15,801,792	65,861	2	2	1*d.* per lb. and 15 per cent.	
1784	19,736,202	82,238	6	11		
1785	23,519,267	98,019	1	6		
1786	19,996,055	83,330	2	1	1*d.* $\frac{12}{20}$ of a farthing per lb.	Not any record exists from which the number of acres under cultivation can be furnished prior to the year 1807.
1787	8,813,819	42,259	5	5		
1788	29,978,410	143,752	18	2		
1789	21,176,855	101,480	11	4		
1790	22,308,245	106,908	11	10		
1791	18,867,548	90,410	7	1		
1792	33,949,732	162,682	11	7		
1793	5,000,175	23,971	12	8		
1794	42,528,587	203,790	6	2		
1795	17,180,497	82,346	14	7		
1796	15,739,511	75,476	7	9		
1797	32,881,264	157,655	18	2		
1798	11,774,587	56,425	1	3		
1799	15,293,335	73,286	16	6		
1800	15,229,379	73,228	12	9		
1801	50,402,257	241,867	4	0		
1802	3,223,869	33,624	4	0	$2\frac{1}{2}$*d.* per lb.	
1803	41,264,001	430,032	0	11		
1804	37,069,609	386,316	16	7		
1805	6,860,557	57,223	14	8		
1806	31,959,046	266,452	3	9		
1807	20,899,826	174,210	13	1		38,218
1808	52,588,276	438,316	2	2		38,436
1809	13,359,171	111,337	4	6		38,357
1810	15,341,747	127,879	1	1		38,265
1811	32,784,852	273,242	14	8		38,401
1812	6,406,695	53,352	7	5		38,700
1813	27,441,818	228,739	14	1		39,521
1814	29,328,458	244,430	13	0		40,571
1815	25,862,540	215,569	16	8		42,150
1816	9,663,842	80,637	6	3		44,219
1817	13,882,904	115,720	0	10		46,293
1818	41,628,396	346,959	14	3		48,593
1819	50,510,920	421,146	17	4		51,014
1820	28,911,841	240,940	11	11		50,148
1821	31,781,986	264,859	9	7		45,662
1822	42,549,915	354,587	15	4	2*d.* per lb.	43,554
1823	5,434,145	45,689	15	11		41,458
1824	31,162,255	259,685	9	2		43,449
1825	5,078,596	42,444	15	4		46,718
1826	57,227,487	477,375	13	5		50,471
1827	29,425,342	245,353	11	4		49,485
1828	35,887,242	299,060	7	0		48,365
1829	8,013,808	66,781	14	9		46,135
1830	18,462,003	153,850	0	7		46,726
1831	36,500,028	304,166	18	0		47,129
1832	29,012,406	241,770	1	0		47,101
1833	32,747,311	272,894	5	2		49,187
1834	39,587,497	329,895	16	2		51,273
1835	49,086,709	409,055	18	3		53,816
1836	41,874,913	348,957	12	2		55,432
1837	37,295,304	310,794	4	0		56,323
1838	35,801,224	298,343	10	10		55,045
1839	42,898,629	357,488	11	6		52,305
1840	7,114,917	362,255	10	5		44,805
1841	30,504,108	266,908	6	0		45,768
1842	35,432,143	310,029	0	3		43,752
1843	27,862,730	243,796	8	1		43,154
1844	29,285,094	256,243	0	5		44,485
1845	32,974,750	288,526	10	5		48,057
1846	50,704,030	443,657	9	6		51,947
1847	45,134,367	394,921	14	0		52,325
1848	44,343,985	388,007	17	5	2*d.* per lb. and 5 per cent. additional.	49,232
1849	16,650,915	145,693	4	9		42,798
1850	48,537,668	424,702	3	0		43,125
1851	27,042,919	236,623	1	10		43,244
1852	51,102,494	447,143	9	11		46,229
1853	31,751,693	277,807	9	10		49,368
1854	9,877,126	86,422	14	1		53,823
1855	83,221,304	728,183	14	3		57,757
1856	55,868,927	488,850	9	3		54,527
1857	47,717,561	417,526	2	4		50,974
1858	53,125,100	464,842	3	10		47,601
1859	68,496,958	599,346	2	7		45,665
1860	11,162,777	69,767	7	1	$1\frac{1}{2}$*d.* per lb.	46,272
1861	23,952,087	149,700	10	10		47,942
	Repealed 3d June 1862.					

No duty has been charged on hops in Scotland, and the duty does not extend to Ireland.

STAGE CARRIAGES (DUTY AND LICENCES).

AN ACCOUNT of the AMOUNT and RATE of DUTY in each Year from the Imposition thereof to the Year ended 31st March 1869, together with the NUMBER of LICENCES issued in each Year commencing with the Year 1853.

YEAR.	ENGLAND. Amount.	SCOTLAND. Amount.	ENGLAND AND SCOTLAND. Rate of Duty.	GREAT BRITAIN. Amount.
	Commenced 5th July 1779.			
	£ s. d.	£ s. d.		£ s d.
1779	—	—		—
1780	—	—	Licence, 5s. per annum ; Duty, ½d. per mile travelled.	—
1781	—	—		—
1782	—	—		—
1783	—	—		—
1784	—	—		—
1785	—	—		—
1786	—	—		—
1787	—	—		—
1788	—	—		—
1789	52,415 18 6	3,098 12 2		55,514 10 8
1790	52,638 0 5	3,229 0 7	Licence, 5s. per annum ; Duty, 1d. per mile travelled.	55,867 1 0
1791	54,986 15 4	3,451 4 0		58,437 19 4
1792	59,006 0 0	3,125 6 0		62,131 6 0
1793	57,094 6 10	3,092 3 7		60,186 10 5
1794	56,921 2 7	3,253 17 3		60,174 19 10
1795	55,812 7 2	2,906 9 8		58,718 16 10
1796	56,640 13 4	3,264 4 7		59,904 17 11
1797	88,932 16 6	5,094 6 1		94,027 2 7
1798	104,453 5 10	6,037 6 6		110,490 12 4
1799	115,251 3 0	6,526 14 0		121,777 17 0
1800	105,740 4 10	5,684 17 8	Licence, 5s. per annum ; Duty, 2d. per mile travelled.	111,425 2 6
1801	108,625 16 1	5,135 2 4		113,760 18 5
1802	116,660 13 3	5,208 9 8		121,869 2 11
1803	122,322 4 5	5,957 6 0		128,279 10 5
1804	125,584 12 10	6,989 3 6		132,573 16 4
1805	143,979 7 11	9,115 3 6		153,094 11 5
1806	144,675 1 6	10,789 13 7		155,464 15 1
1807	148,138 12 6	11,094 8 4		159,233 0 10
1808	164,419 2 3	10,883 10 10		175,302 13 1
1809	186,739 7 9	12,410 17 0	Licence, 5s., 6s., 7s., 8s., 9s., according to the Number of Passengers ; Duty, 2d. per mile travelled.	199,150 4 9
1810	175,049 7 1	10,943 10 10		185,992 17 11
1811	179,170 5 5	12,050 1 9		191,220 7 2
1812	175,537 1 6	12,126 2 11		187,663 4 5
1813	167,239 17 0	11,732 10 3		178,972 7 3
1814	183,084 16 0	11,474 19 6		194,559 15 6
1815	210,630 1 11	12,978 8 5		223,608 10 4
1816	259,098 13 3	15,742 2 9		274,840 16 0
1817	249,518 16 10	15,146 17 0		264,665 13 10
1818	241,146 1 4	14,957 16 8	Licence, 5s., 6s., 7s., 8s., 9s., 10s. ; Duty, 2⅓d., 3d., 4d., 4½d., 5½d. per mile according to Number of Passengers.	256,103 18 0
1819	244,721 18 4	15,821 0 11		260,542 19 3
1820	256,591 2 1	16,886 3 1		273,477 5 2
1821	261,558 6 3	18,043 14 6		279,602 0 9
1822	293,213 11 0	18,070 4 11		311,283 15 11
1823	325,988 0 3	19,834 19 10		345,823 0 1
1824	339,378 5 11	22,164 11 6		361,542 17 5
1825	338,974 12 4	23,765 0 3		362,739 12 7
1826	334,385 12 9	24,592 14 10		358,978 7 7
1827	363,527 17 3	30,963 16 1	Licence, 5s., 6s., 7s., 8s., 9s., 10s. ; Duty, 1d., 1½d., 2d., 3d., 4½d. per mile according to Number of Horses used.	394,491 13 4
1828	379,660 8 0	27,872 12 2		407,533 0 2
1829	397,833 4 11	28,656 13 10		426,489 18 9
1830	389,709 7 4	28,895 2 2		418,604 9 6
1831	392,773 14 4	29,768 17 1		422,542 11 5
1832	385,141 6 4	28,933 13 10		414,075 0 2

(*continued*)

STAGE CARRIAGES (DUTY AND LICENCES).

An Account of the Amount and Rate of Duty in each Year from the Imposition thereof to the Year ended 31st March 1869, together with the Number of Licences issued in each Year commencing with the Year 1853—*continued.*

Year.	ENGLAND.		SCOTLAND.		ENGLAND AND SCOTLAND.	GREAT BRITAIN.	
	Number.	Amount.	Number.	Amount.	Rate of Duty.	Number.	Amount.
		£ s. d.		£ s. d.			£ s. d.
1833	—	426,979 9 6	—	31,049 5 1	per mile.	—	458,028 14 7
1834	—	467,410 17 3	—	33,307 4 0	Duty not exceeding 4 passengers - - 1*d.*	—	500,718 1 3
1835	—	474,235 10 11	—	35,611 7 2	Exceeding 4 and not exceeding 6 passengers - 1½*d.*	—	509,846 18 1
1836	—	488,982 19 8	—	35,468 5 6	„ 6 „ 9 „ - 2*d.*	—	524,451 5 2
1837	—	468,529 8 1	—	33,052 12 10	„ 9 „ 12 „ - 2½*d.*	—	501,582 0 11
1838	—	441,874 2 3	—	32,504 17 0	„ 12 „ 15 „ - 3*d.*	—	474,378 19 3
1839	—	410,307 14 8	—	32,860 1 0	„ 15 „ 18 „ - 3½*d.*	—	443,167 15 8
1840	—	316,331 2 3	—	26,262 16 7	„ 18 „ 21 „ - 4*d.*	—	342,593 18 10
1841	—	292,245 7 5	—	21,646 12 5	Exceeding 21 for every three additional passengers, ½*d.* per mile. Licence, £5. Supplementary Licence, 1*s.*	—	313,891 19 10
1842	—	264,181 9 11	—	23,490 17 4	Licence, £5, £3 3*s.* Supplementary Licence, 1*s.*, 5*s.* Duty, 1½*d.* per mile.	—	287,672 7 3
1843	—	221,493 17 4	—	21,840 1 8		—	243,333 19 0
1844	—	221,250 2 10	—	21,478 6 0		—	242,728 8 10
1845	—	229,784 5 3	—	23,884 10 11		—	253,668 16 2
1846	—	218,383 17 0	—	22,260 15 11		—	240,644 12 11
1847	—	231,356 11 0	—	14,930 4 1		—	246,286 15 1
1848	—	189,883 10 10	—	15,292 14 7		—	205,176 5 5
1849	—	189,326 14 1	—	14,508 1 0	Licence, £3 3*s.* Supplementary Licence, 5*s.* Duty, 1½*d.* per mile.	—	203,834 15 1
1850	—	196,062 7 1	—	15,185 7 10		—	211,247 14 11
1851	—	212,832 17 4	—	15,759 8 4		—	228,592 5 8
1852	—	211,526 9 1	—	15,935 8 1		—	227,461 17 2
1853	3,108	197,104 4 3	334	15,555 8 11		3,442	212,659 13 2
Year ended 31st Mar.							
1855	2,936	170,546 18 2	312	13,742 11 6		3,248	184,289 9 8
1856	3,156	131,054 9 3	311	10,679 6 3	Licence, £3 3*s.* Supplementary Licence, 5*s.*, 1*s.* Duty, 1½*d.*, 1*d.* per mile.	3,467	141,733 15 6
1857	2,908	115,513 15 7	319	9,517 17 1		3,227	125,031 12 8
1858	3,004	119,294 16 0	323	9,881 11 0		3,327	129,176 7 0
1859	3,024	125,785 19 3	353	10,653 4 8		3,377	136,439 3 11
1860	3,115	128,342 15 1	342	10,635 17 9	Licence, £3 3*s.* Supplementary Licence, 1*s.* Duty, 1*d.* per mile.	3,457	138,978 12 10
1861	3,078	128,146 6 2	357	10,674 19 9		3,435	138,821 5 11
1862	2,961	126,688 11 2	349	10,460 1 7		3,310	137,148 12 9
1863	3,293	134,664 8 0	352	10,165 0 9		3,645	144,829 8 9
1864	2,623	128,597 14 5	284	9,863 9 7	To carry any number of persons: Licence, £3 3*s.* Supplementary Licence, 1*s.* Duty, 1*d.* per mile. To carry not more than 8 persons: Licence, 10*s.* Supplementary Licence, 6*d.* Duty, ½*d.* per mile from 29th June 1863. Occasional Licences, various rates, from 3*s.* to 10*s.* per day. If for more than one day, half these rates for each day from two to six days.	2,907	138,461 4 0
1865	2,411	128,760 1 1	244	10,224 4 7		2,655	138,984 5 8
1866	2,376	130,118 8 10	252	11,477 7 4		2,628	141,595 16 2
1867	2,430	9,993 16 11	242	6,268 16 8	Licences, ditto. Duty, ¼*d.* per mile from 6th July 1866.	2,672	76,262 13 7
1868	2,397	43,712 18 11	232	4,196 3 0		2,629	47,909 1 11
1869	2,414	44,670 10 5	241	4,359 10 5		2,655	49,030 0 10

Note.—The Stage Carriage Duty does not extend to Ireland.

HACKNEY CARRIAGES (DUTY AND LICENCES).

AN ACCOUNT of the AMOUNT and RATE of DUTY from the IMPOSITION thereof to the Year ended 31st MARCH 1869, together with the NUMBER of LICENCES issued in each Year from the Year 1853.

YEAR.	LONDON.		
	Amount.		Rate of Duty.
Commenced 24th June.	No account can be rendered until the year 1774.		
1715			
1774	11,478	6 5	
1775	11,000	0 0	
1776	11,000	0 0	5s. per week carriages.
1777	11,024	3 10	
1778	11,000	0 0	
1779	10,107	1 9	
1780	12,080	0 0	
1781	11,024	17 10	
1782	11,000	0 0	
1783	11,000	0 0	
1784	17,800	0 0	5s.—10s. per week.
1785	21,223	0 0	
1786	22,198	0 0	
1787	23,245	0 0	
1788	24,110	0 0	
1789	26,359	0 0	
1790	26,315	0 0	
1791	29,927	0 0	
1792	26,322	0 0	
1793	26,336	0 0	
1794	24,940	0 0	
1795	26,095	0 0	
1796	26,146	0 0	
1797	26,176	0 0	
1798	26,129	0 0	
1799	25,843	0 0	
1800	26,095	0 0	
1801	20,113	7 6	
1802	27,372	10 0	
1803	28,800	10 0	10s. per week.
1804	28,767	16 6	
1805	28,761	13 6	
1806	28,776	10 0	
1807	28,751	15 0	
1808	28,753	12 6	
1809	28,571	5 0	
1810	28,739	16 0	
1811	30,909	0 0	
1812	27,869	17 6	
1813	25,181	10 0	
1814	27,401	2 6	
1815	28,932	2 0	
1816	30,802	5 0	
1817	28,970	17 6	
1818	26,347	12 6	
1819	26,534	17 6	
1820	26,374	7 6	

YEAR.	LONDON.		
	Number of Licences.	Amount.	Rate of Duty.
1821	—	26,248 2 6	
1822	—	26,206 12 6	
1823	—	26,368 7 6	
1824	—	26,982 2 6	
1825	—	29,392 12 6	
1826	—	30,606 12 6	10s. per week.
1827	—	31,333 7 6	
1828	—	32,176 17 6	
1829	—	32,908 18 6	
1830	—	33,136 10 0	
1831	—	35,695 15 2	
1832	—	32,416 0 0	
1833	—	45,208 0 0	
1834	—	47,985 0 0	
1835	—	47,250 10 0	
1836	—	48,644 10 0	
1837	—	47,285 0 0	
1838	—	48,061 14 0	
1839	—	48,471 0 0	
1840	—	49,799 10 0	
1841	—	52,811 0 0	
1842	—	57,380 0 0	10s. per week. Licence £5.
1843	—	60,134 10 0	
1844	—	62,461 8 0	
1845	—	68,358 0 0	
1846	—	72,224 10 0	
1847	—	76,851 10 0	
1848	—	73,018 10 0	
1849	—	70,580 0 0	
1850	—	82,707 0 0	
1851	—	95,444 0 0	
1852	—	85,682 0 0	
1853	1,356	74,735 16 0	
Year ended 31st March			
1855	2,706	62,351 6 0	
1856	3,296	73,388 7 0	
1857	5,292	80,028 19 0	
1858	5,474	85,842 6 0	
1859	5,646	87,889 8 0	
1860	5,860	92,437 0 0	7s. per week, or 6s. if not used on Sunday. Licence £1 per annum.
1861	5,977	93,862 9 0	
1862	6,215	97,995 12 0	
1863	6,872	104,833 13 0	
1864	6,647	105,136 0 0	
1865	7,037	110,244 13 0	
1866	7,160	114,638 4 0	
1867	6,427	112,964 6 0	
1868	5,774	108,927 9 0	
1869	6,109	106,159 4 0	

POST HORSES AND CARRIAGES (DUTY AND LICENCES).

AN ACCOUNT of the AMOUNT and RATE of DUTY in each Year, from the Year 1837 to the Year 1868, ended 31st March 1869, together with the NUMBER of LICENCES issued in each Year, commencing with the Year 1853.

YEAR.	ENGLAND.		SCOTLAND.		ENGLAND & SCOTLAND.	IRELAND.			UNITED KINGDOM.	
	No.	Amount.	No.	Amount.	Rate of Duty.	No.	Amount.	Rate of Duty.	No.	Amount.
		£ s. d.		£ s. d.			£ s. d.			£ s. d.
1837	—	245,618 10 1	—	20,910 16 6	Licence, 7s. 6d.; Duty 1½d. per horse per mile; 1s. to 2s. 6d. per horse per journey, according to time or distance, or one-fifth of the sum charged for letting.	—	350 14 0	Licence 2l. 2s. per annum.	—	266,880 0 7
1838	—	222,362 1 6	—	20,322 14 4		—	359 12 6		—	243,044 8 4
1839	—	208,671 1 3	—	19,366 8 4		—	311 17 0		—	228,349 6 7
1840	—	194,773 13 6	—	19,475 11 4		—	290 17 0		—	214,540 1 10
1841	—	179,983 12 10	—	18,051 6 0		—	393 15 0		—	198,428 13 10
1842	—	160,246 1 8	—	16,895 17 4		—	395 17 0		—	177,537 16 0
1843	—	149,758 2 4	—	16,841 0 5		—	425 3 6		—	167,024 6 3
1844	—	152,272 3 4	—	17,766 6 9		—	No Account.		—	170,038 10 1
1845	—	158,662 0 3	—	19,947 5 5		—	2,272 10 5	2l. 2s. per annum, and 1s. in the £ thereon.	—	180,881 16 1
1846	—	153,751 13 3	—	20,231 6 2		—	2,409 4 4		—	176,392 3 9
1847	—	142,650 7 9	—	20,039 7 9		—	2,217 7 10		—	164,907 3 4
1848	—	132,576 10 2	—	17,432 12 8		—	1,920 18 7		—	151,930 1 5
1849	—	131,813 5 1	—	17,719 0 0		—	2,707 16 4		—	152,240 1 5
1850	—	130,588 11 0	—	17,457 2 6		—	3,048 7 3		—	151,094 0 9
1851	—	133,130 18 2	—	17,458 17 10		—	3,253 7 0		—	153,843 3 0
1852	—	135,373 7 5	—	18,705 9 2		—	3,486 8 9		—	157,565 5 4
1853	6,469	171,361 14 7	709	23,029 1 0	Keeping 1 horse or carriage, 7l. 10s. per annum. Not exceeding— £ s. 2 Horses or 2 Carriages 12 10 4 „ 3 „ 20 0 8 „ 6 „ 30 0 12 „ 9 „ 40 0 16 „ 12 „ 50 0 20 „ 15 „ 60 0 Exceeding 15 „ 70 0 Exceeding 20 horses, then for every additional number of 10 horses, and for every additional number less than 10 over and above 20 or any other multiple of 10 horses, the further additional duty of 10l.	1,567	3,659 9 4		8,745	198,050 4 11
Year ended 31st Mar. 1855	6,472	126,849 7 6	727	16,203 7 6		1,592	3,662 15 5		8,791	146,715 10 5
1856	6,518	115,978 2 6	731	15,355 17 6		1,596	3,691 19 7		8,845	135,025 19 7
1857	6,744	115,455 0 0	769	15,290 12 6		1,691	3,728 13 1		9,204	134,474 5 7
1858	7,023	117,901 5 0	784	15,444 7 6		1,765	3,891 16 6		9,572	137,237 9 0
1859	7,201	118,266 17 6	800	15,307 10 0		1,938	4,273 15 9		9,939	137,848 3 3
1860	7,497	122,506 17 6	830	15,596 17 6		1,944	4,286 10 5		10,271	142,390 5 5
1861	7,671	123,284 7 6	827	15,506 17 6		1,874	4,132 3 5		10,372	142,923 8 5
1862	7,655	122,052 10 0	857	15,368 2 6		1,886	4,158 12 7		10,398	141,579 5 1
1863	7,736	122,886 5 0	851	15,285 12 6		1,833	4,041 15 3		10,420	142,213 12 9
1864	8,109	127,675 12 6	886	15,717 10 0		1,891	4,169 13 1		10,886	147,562 15 7
1865	8,499	133,321 5 0	892	15,921 5 0		1,888	4,163 0 9		11,279	153,405 10 9
1866	8,842	139,135 0 0	931	16,465 12 6		1,971	4,346 1 1		11,744	159,946 13 7
1867	9,291	126,761 17 6	993	15,641 17 6		1,900	4,189 10 0		12,184	146,593 5 0
1868	9,705	120,349 7 6	990	15,020 0 0		1,968	4,339 8 9		12,663	139,708 16 3
1869	10,358	123,571 5 0	1,063	15,387 10 0		2,074	4,573 3 4		13,495	143,531 18 4

RAILWAY DUTY.

AN ACCOUNT of the AMOUNT and RATE of DUTY in each Year from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND. Amount of Duty.	SCOTLAND. Amount of Duty.	ENGLAND & SCOTLAND. Rate of Duty.	GREAT BRITAIN. Amount of Duty.
	Commenced 10th October 1832.			
	£ s. d.	£ s. d.		£ s. d.
1832	634 0 0	—		634 0 0 (England only.)
1833	6,131 0 0	—		6,131 0 0 (England only.)
1834	6,852 0 0	—		6,852 0 0 (England only.)
1835	8,693 0 0	—		8,693 0 0 (England only.)
1836	9,975 0 0	321 0 0	½d. for every four passengers per mile.	10,296 0 0
1837	16,339 0 0	553 0 0		16,892 0 0
1838	38,970 0 0	600 0 0		39,570 0 0
1839	70,247 0 0	2,469 0 0		72,716 0 0
1840	107,084 0 0	5,343 0 0		112,427 0 0
1841	148,041 0 0	11,740 0 0		159,781 0 0
1842	153,831 0 0	15,126 0 0		168,957 0 0
1843	149,370 0 0	8,996 0 0		158,366 0 0
1844	167,854 0 0	9,749 0 0		177,603 0 0
1845	180,457 0 0	9,738 0 0		190,195 0 0
1846	201,286 0 0	11,081 0 0		212,367 0 0
1847	188,541 0 0	11,096 0 0		199,637 0 0
1848	213,280 12 1	15,024 4 4		228,304 16 5
1849	218,730 9 5	19,009 10 8		237,740 0 1
1850	229,750 7 4	21,246 0 5		250,996 7 9
1851	269,937 10 0	21,447 19 4		291,385 9 4
1852	260,289 18 3	20,728 17 7		281,018 15 10
1853	274,511 7 9	21,901 11 4		296,412 19 1
Year ended 31st March				
1855	291,401 17 6	23,423 9 3	Five per cent. on amount received from passengers (subject to certain exemptions in respect of 3d class trains from 9th August 1844).	314,825 6 9
1856	300,425 1 0	24,552 14 2		324,977 15 2
1857	308,827 15 2	27,677 13 8		336,505 8 10
1858	320,331 17 11	28,537 5 6		348,869 3 5
1859	311,493 15 5	28,820 11 8		340,314 7 1
1860	329,578 12 2	29,442 17 11		359,021 10 1
1861	339,366 8 7	29,581 5 5		368,947 14 0
1862	339,103 11 1	29,380 14 11		368,484 6 0
1863	357,157 10 0	29,967 12 6		387,125 2 6
1864	372,172 17 11	32,081 9 8		404,254 7 7
1865	410,661 3 6	34,125 17 10		444,787 1 4
1866	414,371 15 9	34,946 19 7		449,318 15 4
1867	438,558 1 5	35,921 9 8		474,479 11 1
1868	446,984 19 9	38,151 2 3		485,136 2 0
1869	460,208 8 9	40,174 15 1		500,383 3 10

Note.—The Railway Duty does not extend to Ireland.

RACE HORSES.

AN ACCOUNT of the NUMBER charged and RATE of DUTY in each Year from the Imposition thereof to the Year 1868 (ending 31st March 1869).

YEAR.	ENGLAND. Number.	SCOTLAND. Number.	GREAT BRITAIN. Number.	GREAT BRITAIN. Rate of Duty.
1784 to 1789	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		No account can be rendered until the year 1812.	£2 2s. 0d.
1804 to 1805				£2 0s. 0d.
1806 to 1808				£2 8s. 0d. and 10 per cent. additional.
1809 to 1811				£2 13s. 6d.
1812			541	
1813			572	
1814			560	
1815			544	
1816			573	
1817			549	£2 17s. 6d.
1818			562	
1819			580	
1820			674	
1821			579	
1822			608	
1823			545	
1824			624	
1825			711	
1826			704	
1827			708	
1828			780	
1829			820	£1 8s. 9d.
1830			929	
1831			961	
1832			997	
1833			1,007	
1834			1,009	
1835			1,161	£3 10s. 0d.
1836	1,019	57	1,076	
1837	1,046	59	1,105	£3 10s. 0d.
1838	1,033	86	1,119	
1839	1,005	97	1,102	
1840	1,005	90	1,095	
1841	988	88	1,076	
1842	1,012	85	1,097	
1843	1,014	84	1,098	
1844	1,055	86	1,141	
1845	1,075	85	1,160	
1846	1,229	110	1,339	£3 10s. 0d. and 10 per cent. additional.
1847	1,437	93	1,530	
1848	1,417	59	1,476	
1849	1,347	35	1,382	
1850	1,350	35	1,385	
1851	1,331	59	1,390	
1852	1,220	61	1,281	
1853 ended 31st Mar.	1,341	50	1,391	
1855	1,376	40	1,416	
1856	1,496	45	1,541	
1857	1,376	45	1,421	
1858	1,357	—	1,357	
1859	1,499	—	1,499	
1860	1,619	—	1,619	
1861	1,622	—	1,622	
1862	1,807	—	1,807	£3 17s. 0d.
1863	1,668	—	1,668	
1864	1,893	—	1,893	
1865	2,012	—	2,012	
1866	2,188	—	2,188	
1867	2,309	—	2,309	
1868	2,406	—	2,406	
1869	2,532	—	2,532	

The Duty on Race Horses was transferred from the Assessed Taxes to the Excise from 5th April 1857.

AN ACCOUNT of the PRODUCE of the DUTIES of the INLAND REVENUE of the UNITED KINGDOM (Excise, Stamps, and Taxes), &c., for each Year from 1856 to the Year 1868 (ended 31st March 1869).

YEAR ended 31st March.	INLAND REVENUE.		Population of the United Kingdom.	Amount of Inland Revenue per Head of the Population.	*Charges of Management per Cent. on Gross Receipt.
	Gross Receipt.	Net Receipt.			
	£	£		£ s. d.	£ s. d.
1857	46,918,695	44,855,967	28,188,280	1 11 10	3 3 6
1858	41,159,551	39,928,438	28,389,770	1 8 1	3 12 2
1859	36,731,286	35,667,039	28,590,224	1 4 11	3 19 7
1860	42,167,988	41,184,272	28,778,411	1 8 7	3 8 1
1861	43,090,042	42,019,133	28,974,362	1 9 0	3 10 1
1862	41,955,742	40,490,264	29,204,983	1 7 8	3 8 10
1863	41,124,372	39,778,945	29,395,051	1 7 0	3 9 2
1864	41,271,308	40,087,995	29,566,316	1 7 1	3 10 0
1865	41,432,778	40,247,361	29,768,089	1 7 0	3 11 4
1866	40,350,231	39,096,414	29,935,404	1 6 1	3 11 3
1867	40,560,715	39,190,243	30,157,473	1 5 11	3 11 2
1868	40,760,413	39,302,680	30,380,787	1 5 10	3 11 7
1869	42,907,050	41,827,604	30,621,431	1 7 4	3 11 7

The population is estimated to the middle of each year, and has been taken from a Return compiled by the Registrar General.

* In calculating this per-centage, the discounts and other parliamentary allowances on stamps are included, together with the cost of stationery supplied by the Stationery Office. The superannuations, compensations, and other retired allowances are not included.

BREWERS' LICENCES.

BREWERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATES of DU

COMM

YEAR.	ENGLAND.			SCOTLAND.		
	Number of Licences issued.	Amount of Duty.	Rates of Duty.	Number of Licences issued.	Amount of Duty.	Rat of Dut
		£ s. d.			£ s. d.	
Com-menced						
1785	1,228	3,902 0 0		203	280 10 0	
1786	1,228	4,002 0 0		229	317 10 0	
1787	1,223	3,706 10 0		202	276 10 0	
1788	1,293	4,162 10 0		198	278 10 0	
1789	1,267	3,992 0 0		242	408 10 0	
1790	1,311	4,315 0 0		182	252 0 0	
1791	1,339	4,389 10 0		214	306 10 0	
1792	1,341	4,547 0 0		211	304 0 0	
1793	1,362	4,728 10 0		203	293 0 0	
1794	1,315	4,733 0 0		228	326 10 0	
1795	1,303	4,683 0 0		208	293 0 0	
1796	1,298	4,797 0 0		236	335 0 0	
1797	1,320	5,300 0 0		204	324 0 0	
1798	1,383	5,589 0 0		207	338 0 0	
1799	1,403	5,601 0 0		216	342 10 0	
1800	1,335	5,347 10 0		202	325 10 0	
1801	1,268	4,896 0 0		187	322 0 0	
1802	1,366	5,249 0 0		209	338 10 0	
1803	1,437	5,595 10 0		231	385 10 0	
1804	1,483	5,549 0 0		No Account.		
1805	1,513	5,423 0 0		233	377 10 0	
1806	1,530	5,485 10 0		218	357 10 0	
1807	1,517	5,516 10 0		239	404 0 0	
1808	1,532	5,573 0 0		238	419 0 0	
1809	1,524	5,604 10 0		230	406 10 0	
1810	1,505	5,547 0 0		237	414 0 0	
1811	1,524	5,622 10 0		249	433 0 0	
1812	1,500	5,612 10 0		231	409 10 0	
1813	1,460	5,420 0 0		225	397 10 0	
1814	1,476	5,353 10 0		215	383 10 0	
1815	1,518	No Account.		222	403 10 0	
1816	1,560	8,556 13 0		316	876 15 0	
1817	1,558	8,147 3 0		235	627 0 0	
1818	1,528	7,484 5 0		226	605 0 0	
1819	1,558	7,840 15 0		205	541 5 0	
1820	1,558	7,766 10 0		239	642 0 0	
1821	1,590	7,538 10 0		222	592 10 0	
1822	1,648	7,606 5 0		250	669 10 0	
1823	1,731	8,014 0 0		248	648 10 0	
1824	3,430	11,842 5 0		455	765 10 0	

SAME AS IN ENGLAND.

1796 – 1798, 1799 – 1803

	£ s. d.
Brewers of Table Beer	1 0 0
Brewers of Strong Beer :—	
Quantity brewed in the preceding year :—	
Not exceeding 1,000 Barrels	1 10 0
„ 2,000 „	2 0 0
„ 5,000 „	5 0 0
„ 7,500 „	7 10 0
„ 10,000 „	10 0 0
„ 20,000 „	20 0 0
„ 30,000 „	30 0 0
„ 40,000 „	40 0 0
Exceeding 40,000 „	50 0 0
Beginners	1 10 0
With a surcharge at the expiration of licence.	

1814 – 1815

	£ s. d.	£ s. d.
Brewers of Table Beer	1 0 0	2 0 0
Brewers of Strong Beer :—		
Quantity brewed in the preceding year :—		
Not exceeding 1,000 Barrels	1 10 0	2 5 0
„ 2,000 „	2 0 0	3 0 0
„ 5,000 „	5 0 0	7 10 0
„ 7,500 „	7 10 0	11 5 0
„ 10,000 „	10 0 0	15 0 0
„ 20,000 „	20 0 0	30 0 0
„ 30,000 „	30 0 0	45 0 0
„ 40,000 „	40 0 0	60 0 0
Exceeding 40,000 „	50 0 0	75 0 0
Beginners	1 10 0	2 5 0
With a surcharge at the expiration of licence.		

1816 – 1824

	£ s. d.
Brewers of Table Beer	2 0 0
Brewers of Strong Beer :—	
Quantity brewed in the preceding year:—	
Not exceeding 1,000 Barrels	2 5 0
„ 2,000 „	3 0 0
„ 5,000 „	7 10 0
„ 7,500 „	11 5 0
„ 10,000 „	15 0 0
„ 20,000 „	30 0 0
„ 30,000 „	45 0 0
„ 40,000 „	60 0 0
Exceeding 40,000 „	75 0 0
Beginners	2 5 0
With a surcharge at the expiration of the licence.	

BREWERS' LICENCES.

in each Year, from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

BREWERS.

IRELAND. Number of Licences issued.	IRELAND. Amount of Duty.	IRELAND. Rates of Duty.	UNITED KINGDOM. Number of Licences issued.	UNITED KINGDOM. Amount of Duty.	YEAR.
	£ s. d.			£ s. d.	
			1,431	4,182 10 0	Commenced 1785.
			1,457	4,319 10 0	1786
			1,425	3,983 0 0	1787
			1,491	4,441 0 0	1788
			1,509	4,400 10 0	1789
			1,493	4,567 0 0	1790
			1,553	4,696 0 0	1791
			1,552	4,851 0 0	1792
			1,565	5,021 10 0	1793
			1,543	5,059 10 0	1794
			1,511	4,976 0 0	1795
			1,534	5,132 0 0	1796
			1,524	5,624 0 0	1797
			1,590	5,927 0 0	1798
		£10.	1,619	5,943 10 0	1799
		In Dublin, Cork, Waterford, Limerick, Kilkenny, Londonderry, Armagh, Galway, Drogheda, Belfast, Newry, Dundalk, and Clonmel - - 30*l.*	1,537	5,673 0 0	1800
		In all other places - - - - 20*l.*			
No Account.	5,806 3 1		1,455	11,024 3 1	1801
	6,396 18 6	In the above-mentioned places and in all Corporate or Borough towns returning Members to Parliament - - - - - 30*l.*	1,575	11,984 8 6	1802
	6,276 18 5		1,668	12,257 18 5	1803
	7,148 9 3	In all other places - - - 10*l.*	1,483	12,697 9 3	1804
	1,198 6 2		1,746	6,998 16 2	1805
During these years Licences to Brewers were granted at the Stamp Office.			1,748	5,843 0 0	1806
			1,756	5,920 10 0	1807
			1,770	5,992 0 0	1808
			1,754	6,011 0 0	1809
			1,742	5,961 0 0	1810
			1,773	6,055 10 0	1811
			1,731	6,022 0 0	1812
			1,685	5,817 10 0	1813
			1,691	5,737 0 0	1814
		In Dublin and within two miles thereof, and in Cork, Waterford, Limerick, and Belfast - - 50*l.*			
	2,228 15 7	Within five miles of Dublin, and within one mile of Cork, Waterford, Limerick, and Belfast - 30*l.*	1,740	2,632 5 7 Scotland and Ireland only.	1815
		In Armagh, Londonderry, and Kilkenny - 25*l.*			
		In all other places - - - - 20*l.*			
No Account.					
	8,473 10 0		1,876	17,906 18 0	1816
	7,539 0 0		1,793	16,313 3 0	1817
226	6,378 15 0		1,980	14,468 0 0	1818
221	6,087 1 4		1,984	14,469 1 4	1819
224	6,089 1 6		2,021	14,497 11 6	1820
208	5,685 15 0		2,020	13,816 15 0	1821
209	5,747 8 10		2,107	14,023 3 10	1822
205	5,631 18 9		2,184	14,294 8 9	1823
190	5,334 0 0		4,075	17,941 15 0	1824

GREAT BRITAIN ONLY.

GREAT BRITAIN ONLY.

(*continued.*)

BREWERS' LICENCES. - - - - - -

An Account of the Number of Licence

COMMON BREWERS.

Year.	England. Number of Licences issued.	England. Amount of Duty. £ s. d.	Scotland. Number of Licences issued.	Scotland. Amount of Duty. £ s. d.	Ireland. Number of Licences issued.	Ireland. Amount of Duty. £ s. d.	United Kingdom. Number of Licences issued.	United Kingdom. Amount of Duty. £ s. d.	Rates of Duty.
1825	25,528	46,409 4 0	531	422 15 0	193	3,398 4 5	26,252	50,230 3 5	Brewers of Table Beer: Quantity brewed in the preceding year: £ s. d. — Not exceeding 20 barrels - - 0 10 0; „ 50 „ - - 1 0 0; „ 100 „ - - 1 10 0; Exceeding 100 „ - - 2 0 0; Beginners - - - 0 10 0; With a surcharge at the expiration of the licence. Brewers of Strong Beer: Quantity brewed in the preceding year. £ s. d. — Not exceeding 20 barrels - - 0 10 0; „ 50 „ - - 1 0 0; „ 100 „ - - 1 10 0; „ 1,000 „ - - 2 0 0; „ 2,000 „ - - 3 0 0; „ 5,000 „ - - 7 10 0; „ 7,500 „ - - 11 5 0; „ 10,000 „ - - 15 0 0; „ 20,000 „ - - 30 0 0; „ 30,000 „ - - 45 0 0; „ 40,000 „ - - 60 0 0; Exceeding 40,000 „ - - 75 0 0; Beginners - - - 0 10 0; With a surcharge at the expiration of the licence.
1826	26,318	48,472 15 0	507	893 11 0	198	1,283 5 0	27,023	50,649 11 0	
1827	26,843	49,094 0 0	554	952 5 0	192	1,388 5 0	27,589	51,434 10 0	
1828	27,678	51,459 15 0	538	921 0 0	225	1,512 10 0	28,441	53,893 5 0	
1829	27,863	No account.	531	978 16 0	200	1,408 4 3	28,594	*2,387 0 3	
1830	35,774		560	873 13 0	216	1,439 0 9	36,550	*2,312 13 9	
1831	42,239	69,724 10 0	591	1,410 15 0	224	1,491 0 0	43,054	72,626 5 0	
1832	42,393	70,493 5 0	569	1,394 15 0	224	1,513 5 0	43,186	73,401 5 0	
1833	43,660	72,977 5 0	625	1,542 10 0	227	1,565 10 0	44,512	76,085 5 0	
1834	45,082	76,111 10 0	604	1,508 5 0	255	1,643 1 0	45,941	79,262 16 0	
1835	46,639	78,625 15 0	624	1,621 10 0	244	1,804 15 0	47,507	82,052 0 0	
1836	48,190	83,941 15 0	602	1,654 5 0	263	1,817 0 0	49,055	87,413 0 0	
1837	47,880	81,137 0 0	529	1,538 15 0	242	1,690 15 0	48,651	84,366 10 0	
1838	48,472	81,629 5 0	516	1,426 5 0	240	1,724 10 0	49,228	84,780 0 0	
1839	47,254	81,293 10 0	469	1,303 5 0	203	1,576 10 0	47,926	84,173 5 0	
1840	45,728	81,793 8 3	444	1,329 7 6	164	1,230 10 0	46,336	84,353 5 9	Brewers of Table Beer: Quantity brewed in the preceding year: £ s. d. £ s. d. — Not exceeding 20 barrels 0 10 0 - 0 10 6; „ 50 „ 1 0 0 - 1 1 0; „ 100 „ 1 10 0 - 1 11 6; Exceeding 100 „ 2 0 0 - 2 2 0; Beginners - - 0 10 0 - 0 10 6; With a surcharge at the expiration of the licence. Brewers of Strong Beer: Quantity brewed in the preceding year: £ s. d. £ s. d. — Not exceeding 20 barrels 0 10 0 - 0 10 6; „ 50 „ 1 0 0 - 1 1 0; „ 100 „ 1 10 0 - 1 11 6; „ 1,000 „ 2 0 0 - 2 2 0; „ 2,000 „ 3 0 0 - 3 3 0; „ 5,000 „ 7 10 0 - 7 17 6; „ 7,500 „ 11 5 0 - 11 16 3; „ 10,000 „ 15 0 0 - 15 15 0; „ 20,000 „ 30 0 0 - 31 10 0; „ 30,000 „ 45 0 0 - 47 5 0; „ 40,000 „ 60 0 0 - 63 0 0; Exceeding 40,000 „ 75 0 0 - 78 15 0; Beginners - - 0 10 0 - 0 10 6; With a surcharge at the expiration of the licence.
1841	44,218	78,362 1 3	408	1,216 0 0	136	986 14 9	44,762	80,564 16 0	Brewers of Table Beer: Quantity brewed in the preceding year: £ s. d. — Not exceeding 20 barrels - - 0 10 6; „ 50 „ - - 1 1 0; „ 100 „ - - 1 11 6; Exceeding 100 „ - - 2 2 0; Beginners - - - 0 10 6; With a surcharge at the expiration of the licence. Brewers of Strong Beer: Quantity brewed in the preceding year: £ s. d. — Not exceeding 20 barrels - - 0 10 6; „ 50 „ - - 1 1 0; „ 100 „ - - 1 11 6; „ 1,000 „ - - 2 2 0; „ 2,000 „ - - 3 3 0; „ 5,000 „ - - 7 17 6; „ 7,500 „ - - 11 16 3; „ 10,000 „ - - 15 15 0; „ 20,000 „ - - 31 10 0; „ 30,000 „ - - 47 5 0; „ 40,000 „ - - 63 0 0; Exceeding 40,000 „ - - 78 15 0; Beginners - - - - 0 10 6; With a surcharge at the expiration of the licence.
1842	43,356	76,081 8 6	392	1,234 5 6	120	888 0 9	43,868	78,203 14 9	
1843	43,864	77,419 13 0	398	1,204 12 3	122	967 11 6	44,384	79,591 16 9	
1844	43,473	77,554 6 3	400	1,220 17 10	114	1,006 19 0	43,987	79,782 3 1	
1845	42,820	77,065 9 9	373	1,311 19 6	112	1,034 5 0	43,305	79,411 14 3	

* Scotland and Ireland only.

BREWERS' LICENCES.

issued, the Amount of Duty, &c.—*continued.*

RETAIL BREWERS.

England.		Scotland.		Ireland.		United Kingdom.			Year.
Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	
Commenced 10th October 1824. No separate Account can be rendered during these years. The Number of Licences issued and the Amount of Duty are included in the Account of Common Brewers' Licences.									1825 to 1830
	£ s. d.		£ s. d.		£ s. d.		£ s. d.		
36	189 0 0	7	36 15 0	—	—	43	225 15 0		1831
40	210 0 0	10	52 10 0	—	—	50	262 10 0	£ s. d. 5 5 0	1832
35	183 15 0	15	78 15 0	—	—	50	262 10 0		1833
25	131 5 0	22	115 10 0	—	—	47	246 15 0		1834
27	141 15 0	16	84 0 0	—	—	43	225 15 0		1835
21	110 5 0	17	89 5 0	—	—	38	199 10 0		1836
18	94 10 0	20	105 0 0	—	—	38	199 10 0		1837
18	94 10 0	18	94 10 0	—	—	36	189 0 0		1838
13	69 5 0	21	110 5 0	—	—	34	179 10 0		1839
12	66 3 0	27	148 16 9	—	—	39	214 19 9	£ s. d. — £ s. d. 5 5 0 — 5 10 3	1840
14	84 1 4	25	139 3 9	1	5 10 3	40	228 15 4		1841
12	75 15 11	25	139 3 9	1	5 10 3	38	220 9 11		1842
11	66 3 0	27	154 7 0	1	5 10 3	39	226 0 3	£ s. d. 5 10 3	1843
12	81 6 2	31	187 8 5	1	5 10 3	44	274 4 10		1844
13	73 0 9	28	155 14 6	2	13 15 7	43	242 10 10		1845

(*continued.*)

BREWERS' LICENCES. - - - - -

An Account of the Number of Licences issu

Year.	COMMON BREWERS.									Rates of Duty.
	England.		Scotland.		Ireland.		United Kingdom.			
	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.		
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		
1846	42,941	78,902 15 6	362	1,384 3 3	115	1,197 10 6	43,418	81,484 9 3		
1847	42,063	74,454 4 9	325	1,185 9 0	102	1,066 10 9	42,490	76,706 4 6		
1848	42,382	75,635 3 6	340	1,202 15 6	95	961 0 3	42,817	77,798 19 3	Brewers of Table Beer : Quantity brewed in the preceding Year :	
1849	42,903	75,647 5 0	345	1,209 12 0	95	1,047 18 0	43,343	77,904 15 0		£ s.
1850	43,900	79,995 1 0	323	1,288 12 3	97	1,003 16 0	44,320	82,287 9 3	Not exceeding 20 Barrels - -	0 10
1851	44,937	81,742 4 9	320	1,339 5 6	95	1,050 10 6	45,352	84,132 0 9	„ 50 „ - -	1 1
1852	45,281	82,228 8 9	301	1,391 5 0	91	1,092 7 10	45,673	84,712 1 7	„ 100 „ - -	1 11
1853	44,820	83,989 11 4	293	1,475 10 9	96	1,108 5 6	45,209	86,573 7 7	Exceeding 100 „ - -	2 2
Year ended 31st March.									Beginners - - -	0 10
									With a surcharge at the expiration of th licence.	
									Brewer of Strong Beer: Quantity brewed in the preceding Year:	£ s.
1855	42,275	77,984 16 3	267	1,313 5 7	94	1,110 2 3	42,636	80,408 4 1	Not exceeding 20 Barrels -	0 10
1856	40,750	74,771 0 9	238	1,191 4 6	91	1,137 13 6	41,079	77,099 18 9	„ 50 „ -	1 1
1857	40,479	76,123 19 0	234	1,263 3 0	96	1,354 15 3	40,809	78,741 17 3	„ 100 „ -	1 11
1858	39,980	77,368 4 0	226	1,413 6 0	91	1,510 19 0	40,297	80,292 9 0	„ 1,000 „ -	2 2
1859	39,768	76,291 3 3	232	1,450 6 3	98	1,496 5 0	40,098	79,237 14 6	„ 2,000 „ -	3 3
1860	39,624	78,109 14 9	229	1,686 11 3	95	1,703 7 3	39,948	81,499 13 3	„ 5,000 „ -	7 17
1861	38,838	78,367 5 6	220	1,684 9 3	94	1,543 15 3	39,152	81,595 10 0	„ 7,500 „ -	11 16
1862	37,963	74,906 4 3	219	1,630 7 9	94	1,636 8 6	38,276	78,173 0 6	„ 10,000 „ -	15 15
									„ 20,000 „ -	31 10
									„ 30,000 „ -	47 5
									„ 40,000 „ -	63 0
									Exceeding 40,000 „ -	78 15
									Beginners - - -	0 10
									With a surcharge at the expiration of the licence.	
1863	37,543	274,311 11 9	219	11,519 17 6	97	16,754 17 6	37,859	302,586 6 9	Brewers of Black or Spruce Beer, same Brewers of Strong Beer above. Other common Brewers:	£ s.
1864	38,653	319,996 9 0	254	14,320 12 6	91	17,024 6 6	38,998	351,341 8 0	Not exceeding 20 Barrels -	0 12
1865	37,473	342,794 16 0	262	15,579 2 0	88	18,553 11 0	37,823	376,927 9 0	„ 50 „ -	1 7
1866	37,455	345,738 7 6	224	17,291 2 0	96	20,216 5 0	37,775	383,245 14 6	„ 100 „ -	2 0
1867	36,916	395,986 17 10	226	20,308 8 6	95	22,259 4 6	37,237	438,554 10 10	„ 1,000 „ for every 50 Barrels over 100, the additional sum of - - - -	0 15
1868	35,451	354,108 11 6	217	17,289 18 0	86	19,387 14 6	35,754	390,786 4 0	Not exceeding 50,000 Barrels for every 50 Barrels or fraction of 50 Barrels over 1,000, the additional sum of - - -	0 14
1869	34,230	361,367 18 6	221	16,889 6 0	82	16,052 6 0	34,533	394,309 10 6	Exceeding 50,000, for every 50 Barrels or fraction of 50 Barrels the further sum of - -	0 12
									Beginners - - -	0 12
									With a surcharge at the expiration of the licence.	

Common Brewers.—The "Amou

Brewers using Sugar and Retail Brewers.—The "Amount of Duty" includes t

BREWERS' LICENCES.

the Amount of Duty, and Rates of Duty, &c.—*continued.*

ADDITIONAL LICENCE TO BREWERS USING SUGAR.									RETAIL BREWERS.									Year
England.		Scotland.		Ireland.		United Kingdom.			England.		Scotland.		Ireland.		United Kingdom.			
Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	
										£ s. d.		£ s. d.		£ s. d.		£ s. d.		
—	—	—	—	—	—	—	—	—	17	106 2 3	24	133 13 6	2	11 0 6	43	250 16 3		1846
—	—	—	—	—	—	—	—	—	10	55 2 6	24	136 8 8	2	11 0 6	36	202 11 8		1847
—	—	—	—	—	—	—	—	—	9	52 7 4	26	146 1 7	3	17 18 3	38	216 7 2		1848
—	—	—	—	—	—	—	—	—	12	66 3 0	23	129 10 10	4	23 8 6	39	219 2 4		1849
—	—	—	—	—	—	—	—	—	16	89 11 6	35	197 1 5	6	39 19 3	57	326 12 2		1850
—	—	—	—	—	—	—	—	—	41	310 1 6	26	150 4 3	5	27 11 3	72	487 17 0		1851
—	—	—	—	—	—	—	—	—	59	377 12 1	24	132 6 0	5	27 11 3	88	537 9 4		1852
—	—	—	—	—	—	—	—	—	56	345 18 2	24	134 3 6	5	27 11 3	85	507 12 11		1853
Commenced 6th July 1854.																		Year ended 31st March.
	£ s.		£ s.		£ s.		£ s.											
459	459 15	9	9 0	7	7 0	475	475 15		36	219 2 5	24	139 3 9	5	30 6 4	65	388 12 6		1855
414	472 5	10	10 5	9	16 10	433	499 0		28	162 12 4	25	140 11 4	5	27 11 3	58	330 14 11		1856
432	477 15	15	17 15	14	15 0	461	510 10		28	170 17 9	23	133 13 6	5	28 18 9	56	333 10 0		1857
359	381 15	12	12 10	18	19 5	389	413 10		30	186 0 11	20	110 5 0	5	27 11 3	55	323 17 2	£ s. d. 5 10 3	1858
335	353 0	8	8 0	18	19 10	361	380 10		36	217 14 10	19	107 9 10	5	31 13 11	60	356 18 7		1859
334	349 15	8	8 5	20	20 0	362	378 0		34	191 11 2	22	124 0 7	4	22 1 0	60	337 12 9		1860
441	488 15	12	12 5	20	22 0	473	523 0		32	184 13 4	20	111 12 6	3	19 5 10	55	315 11 8		1861
482	538 5	10	10 10	15	16 0	507	564 15	£ 1	24	139 3 9	18	103 7 2	4	26 3 8	46	268 14 7		1862
435	463 0	15	15 10	20	20 5	470	498 15		26	154 7 0	18	101 19 7	4	26 3 8	48	282 10 3		1863
432	456 10	17	18 5	16	16 15	465	491 10		20	110 5 0	21	118 10 4	4	22 1 0	45	250 16 4		1864
368	386 10	18	18 5	15	15 10	401	420 5		14	82 13 9	19	108 17 5	4	22 1 0	37	213 12 2		1865
421	454 15	18	18 0	18	19 0	457	491 15		12	70 5 8	1	8 5 4	4	22 1 0	17	100 12 0		1866
821	944 0	19	19 10	32	36 0	872	999 10		12	68 18 1	—	—	4	28 18 9	16	97 16 10		1867
909	976 0	25	27 10	33	36 5	967	1,039 15		11	70 5 8	—	—	5	34 9 0	16	104 14 8		1868
1,047	1,148 10	28	31 15	39	40 5	1,114	1,220 10		10	55 2 6	—	—	7	41 6 10	17	96 9 4		1869

of Duty" includes Surcharges.
Duty on Licences granted for periods less than a Year, from the Year 1841 inclusive.

BEER DEALERS' LICENCES.

AN ACCOUNT of the NUMBER OF LICENCES issued, the AMOUNT OF DUTY, and RATES OF

YEAR.	ENGLAND.				SCOTLAND.			
	NUMBER OF LICENCES ISSUED.		Amount of Duty.	Rates of Duty.	NUMBER OF LICENCES ISSUED.		Amount of Duty.	Rates of Duty.
	Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.			Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.		
Commenced 1824	—	476	£ s. d. 499 16 0	Sellers of Intermediate Beer - £ 1 s. 1	—	140	£ s. d. 147 0 0	
1825	1,050	31	3,340 1 0		38	Repealed —	119 14 0	
1826	918	Repealed —	2,891 14 0		22	—	69 6 0	
1827	989	—	3,115 7 0		21	—	66 3 0	
1828	1,010	—	3,181 10 0		26	—	81 18 0	
1829	984	—	3,099 12 0		40	—	126 0 0	
1830	183	—	576 9 0		32	—	100 16 0	
1831	830	—	2,614 10 0	Dealers in Strong Beer - £ 3 s. 3	29	—	91 7 0	
1832	879	—	2,768 17 0		31	—	97 13 0	
1833	895	—	2,819 5 0		27	—	85 1 0	
1834	1,001	—	3,153 3 0		30	—	94 10 0	
1835	1,014	—	3,194 2 0		26	—	81 18 0	
1836	994	—	3,131 2 0		16	—	50 8 0	
1837	979	—	3,083 17 0		23	—	72 9 0	
1838	950	—	2,992 10 0		16	—	50 8 0	
1839	991	—	3,121 13 0		19	—	59 17 0	
1840	954	—	3,154 7 4	Dealers in Strong Beer £3 3s.—£3 6s. 1¾d.	3	—	9 18 5	
1841	1,017	—	3,615 11 6		3	—	13 4 6	
1842	997	—	3,567 12 5		16	—	56 4 5	
1843	1,041	—	3,699 6 1		17	—	61 3 8	
1844	1,021	—	3,623 0 6		12	—	43 16 5	
1845	975	—	3,417 3 6		17	—	62 16 8	
1846	1,028	—	3,568 9 9		19	—	71 2 0	Same as in England.
1847	1,032	—	3,622 4 4		22	—	82 13 7	
1848	985	—	3,524 13 0		21	—	75 4 9	
1849	1,137	—	4,062 1 2		35	—	126 10 0	
1850	1,162	—	4,189 8 0		37	—	127 6 7	
1851	1,217	—	4,315 1 2		31	—	106 13 1	
1852	1,254	—	4,415 2 9		26	—	112 8 9	
1853	1,328	—	4,636 14 4		33	—	121 10 9	
Year ended 31st March 1855	1,346	—	4,642 10 7		29	—	101 13 11	
1856	1,372	—	4,750 0 2	Dealers in Strong Beer £3 6s. 1¾d.	31	—	111 12 4	
1857	1,405	—	4,944 5 9		29	—	107 9 8	
1858	1,480	—	5,146 0 8		31	—	112 8 10	
1859	1,475	—	5,180 15 2		36	—	135 11 11	
1860	1,581	—	5,504 0 10		45	—	163 14 1	
1861	1,728	—	6,197 14 4		59	—	236 9 2	
1862	1,906	—	6,670 13 2		66	—	233 19 8	
1863	1,652	—	5,862 17 7		64	—	221 11 7	
1864	2,151	Dealers' additional Licence to retail commenced 390	8,426 4 1	Additional Licences to retail, but not to be consumed on the premises, £1 2s. 0½d. Commenced 29th June 1863.	75	Dealers' additional Licence to retail commenced —	279 9 1	
1865	2,581	842	10,779 5 2		76	—	264 11 6	
1866	3,220	1,393	13,895 19 6		80	—	299 5 11	
1867	3,883	1,954	16,761 3 10		78	—	279 9 1	
1868	4,363	2,441	19,214 7 1		85	—	322 8 10	
1869	4,848	2,924	21,326 3 3		87	—	339 16 1	

NOTE.—The "Amount of Duty" includes the Duty on Licences granted for

BEER DEALERS' LICENCES.

DUTY, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.				UNITED KINGDOM.			
NUMBER OF LICENCES ISSUED.		Amount of Duty.	Rates of Duty.	NUMBER OF LICENCES ISSUED.		Amount of Duty.	YEAR.
Wholesale Dealers in Strong Beer.	Dealers' additional Licence to retail.			Wholesale Dealers in Strong Beer.	Sellers of Intermediate Beer.		
		£ s. d.				£ s. d.	
—	—	—	—	—	616	646 16 0	Commenced 1824
16	—	50 8 0		1,104	31	3,510 3 0	1825
					Repealed		
54	—	170 2 0		984	—	3,131 2 0	1826
47	—	148 1 0		1,057	—	3,329 11 0	1827
54	—	170 2 0		1,090	—	3,433 10 0	1828
39	—	122 17 0		1,063	—	3,348 9 0	1829
38	—	119 14 0		253	—	796 19 0	1830
37	—	116 11 0		896	—	2,822 8 0	1831
35	—	110 5 0		945	—	2,976 15 0	1832
44	—	138 12 0		966	—	3,042 18 0	1833
43	—	135 9 0		1,074	—	3,383 2 0	1834
51	—	160 13 0		1,091	—	3,436 13 0	1835
56	—	176 8 0		1,066	—	3,357 18 0	1836
60	—	189 0 0		1,062	—	3,345 6 0	1837
72	—	226 16 0		1,038	—	3,269 14 0	1838
114	—	359 2 0		1,124	—	3,540 12 0	1839
92	—	303 15 11		1,049	—	3,468 1 8	1840
98	—	356 7 0		1,118	—	3,985 3 0	1841
101	—	358 0 1		1,114	—	3,981 16 11	1842
118	—	442 6 8		1,176	—	4,202 16 5	1843
131	—	475 8 1		1,164	—	4,142 5 0	1844
137	—	485 6 6		1,129	—	3,965 6 8	1845
128	—	475 8 1		1,175	—	4,114 19 10	1846
116	—	434 17 10		1,170	—	4,139 15 9	1847
131	—	490 5 9	Same as in England.	1,137	—	4,090 3 6	1848
150	—	560 11 4		1,322	—	4,749 2 6	1849
161	—	591 3 3		1,360	—	4,907 17 10	1850
178	—	648 4 2		1,426	—	5,069 18 5	1851
187	—	682 2 2		1,467	—	5,209 13 8	1852
183	—	663 18 5		1,544	—	5,422 3 6	1853
							Year ended 31st March
193	—	682 2 3		1,568	—	5,426 6 9	1855
190	—	685 8 5		1,593	—	5,547 0 11	1856
228	—	823 9 10		1,662	—	5,875 5 3	1857
244	—	863 3 8		1,755	—	6,121 13 2	1858
278	—	1,007 17 3		1,789	—	6,324 4 4	1859
315	—	1,131 17 10		1,941	—	6,799 12 9	1860
355	—	1,283 3 11		2,142	—	7,717 7 5	1861
408	—	1,508 17 11		2,380	—	8,413 10 9	1862
530	—	2,073 11 6		2,246	—	8,158 0 8	1863
					Dealers' additional Licence to retail commenced		
630	Commenced 355	2,723 0 10		2,856	745	11,428 14 0	1864
622	457	2,832 7 6		3,279	1,299	13,876 4 2	1865
689	539	3,230 6 0		3,989	1,932	17,425 11 5	1866
779	622	3,699 6 10		4,740	2,576	20,739 19 9	1867
889	749	4,259 16 9		5,337	3,190	23,796 12 8	1868
1,017	896	4,960 0 5		5,952	3,820	26,625 19 9	1869

periods less than a Year from the year 1841 inclusive.

BEER AND CYDER RETAILERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rates of

Year.	ENGLAND. Number of Licences issued. Publicans.	Under Acts to permit the general sale of beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85. Beer, Cyder, or Perry.	Cyder and Perry only.	Amount of Duty.	Rates of Duty.	SCOTLAND. Number of Licences issued. Retailers of Beer, Cyder, or Perry. (Publicans.)	Amount of Duty.	Rates of Duty.
	Licences for selling Ale and Beer by retail were previously granted by Justices of the Peace.					Licences for selling Ale and Beer were previously granted by Justices of the Peace.		
1810	49,061	—	—	£ 103,028 2 0		3,513	£ 7,377 6 0	
1811	49,164	—	—	103,244 8 0		10,034	21,071 8 0	
1812	49,214	—	—	103,349 8 0	Publicans - - - £ 2 2 0	9,884	20,756 8 0	
1813	49,215	—	—	103,351 10 0		10,191	21,401 2 0	
1814	49,199	—	—	103,317 18 0		9,769	20,514 18 0	
1815	49,288	—	—	No Account.	Publicans - - £ 2 2 0—4 4 0	9,607	20,265 0 0	
1816	48,846	—	—	205,153 4 0	Publicans - - - 4 4 0	9,548	37,978 10 0	
1817	48,655	—	—	134,599 10 0		9,091	21,773 17 0	
1818	48,285	—	—	132,695 17 0		10,146	23,405 11 0	
1819	48,225	—	—	132,639 3 0		9,995	22,816 10 0	
1820	48,128	—	—	132,568 16 0	Publicans— £ s. d.	10,753	24,612 0 0	
1821	48,058	—	—	131,948 5 0	If rated at a rent under 15*l.* per annum - - 2 2 0	11,329	25,738 13 0	
1822	47,917	—	—	131,447 8 0	15*l.* and under 20*l.* - 3 3 0	11,637	26,325 12 0	
1823	48,686	—	—	133,640 17 0	20*l.* and upwards - - 4 4 0	11,790	26,598 1 0	
1824	47,933	—	—	138,732 15 6		12,833	28,795 11 0	
1825	49,382	—	—	82,739 2 0		16,245	19,138 17 0	
1826	49,327	—	—	85,454 5 0		16,076	20,285 18 0	
1827	49,860	—	—	80,561 19 6	Publicans— £ s. d.	16,689	20,814 7 0	
1828	50,626	—	—	82,857 10 9	If rated at a rent under 20*l.* per annum - - 1 1 0	17,135	21,112 14 9	
1829	50,669	—	—	No Account.	20*l.* and upwards - - 3 3 0	17,713	21,404 7 0	
1830	51,482	24,342	149			17,527	21,086 5 3	
1831	51,488	30,978	206	150,591 13 0	Publicans as above. £ s. d.	17,641	21,179 1 0	
1832	52,069	33,515	188	156,383 6 0	Retailers of Beer, Cyder, or Perry - - - 2 2 0	16,943	20,155 5 3	
1833	53,026	34,976	653	161,198 6 9	Retailers of Cyder and Perry only - - - 1 1 0	17,180	20,490 11 0	
1834	53,741	Beer, Ale or Porter. 37,381	1,054	180,283 3 3		16,972	20,133 9 3	Publicans, if rated at a rent— £ s. d.
1835	54,551	39,654	1,913	207,998 3 6	Publicans, as above.	17,026	20,084 12 9	Under 20*l.* per annum - 1 1 0
1836	55,192	44,134	1,608	220,968 15 5	Retailers of Beer, Ale, or Porter— £ s.	17,385	20,595 1 6	20*l.* and upwards - 3 3 0
1837	55,750	45,193	1,585	225,122 12 6	To be drunk on the premises 3 3	17,083	20,240 8 6	
1838	56,301	45,717	1,391	226,564 10 9	Not to be drunk on the premises - - - 1 1	16,989	20,217 4 6	
1839	57,116	44,730	590	224,742 15 9	Retailers of Cyder and Perry only 1 1	16,678	19,883 11 9	
1840	57,368	42,614	438	228,791 2 9	Publicans, if rated at a rent under 20*l.* £ s. d. £ s. d. per annum - - 1 1 0—1 2 0½ 20*l.* and upwards - 3 3 0—3 6 1¾ Retailers of Beer, Ale, or Porter— To be drunk on the premises - - 3 3 0—3 6 1¾ Not to be drunk on the premises - 1 1 0—1 2 0½ Retailers of Cyder and Perry only - 1 1 0—1 2 0½	16,017	20,546 11 11	Publicans, if rated at a rent— £ s. d. £ s. d. Under 20*l.* per annum - 1 1 0—1 2 0 20*l.* and upwards 3 3 0—3 6 1

Same as in England.

BEER AND CYDER RETAILERS' LICENCES.

DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.				
Number of Licences issued.			Number of Licences issued.				
Publicans.	Amount of Duty.	Rates of Duty.	Publicans.	Under Acts to permit the general sale of beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.		Amount of Duty.	Year.
				Beer, Cyder, or Perry.	Cyder and Perry only.		
						£ s. d.	
			52,574	—	—	110,405 8 0	1810
			59,198	—	—	124,315 16 0	1811
			59,098	—	—	124,105 16 0	1812
			59,406	—	—	124,752 12 0	1813
			58,968	—	—	123,832 16 0	1814
		Retailers of Beer in Ireland were chargeable with a Licence Duty of £1 (and a Fee of 1s.) in the year 1770, and until 1779, under the Act 14 & 15 Chas. 2. c. 18.; but no Account of the Number of Licences issued, or the Amount of Revenue arising therefrom, can be furnished.	58,895	—	—	20,265 0 0 Scotland only.	1815
			58,394	—	—	243,131 14 0	1816
		Consolidated with Ale and Strong Waters Licences from 1779 until 1825, (vide Account of Spirit Retailers' Licences, page 59).	57,746	—	—	156,373 7 0	1817
			58,431	—	—	156,101 8 0	1818
			58,220	—	—	155,455 13 0	1819
			58,881	—	—	157,180 16 0	1820
			59,387	—	—	157,686 18 0	1821
			59,554	—	—	157,773 0 0	1822
			60,476	—	—	160,238 18 0	1823
			60,766	—	—	167,528 6 6	1824
	£ s. d.						
5,900	7,904 8 0		71,527	—	—	109,782 7 0	1825
12,284	21,651 19 8		77,687	—	—	127,392 2 8	1826
16,277	21,694 15 3		82,826	—	—	123,071 1 9	1827
22,103	29,460 14 0		89,864	—	—	133,430 19 6	1828
20,548	27,447 15 9		88,930	—	—	48,852 2 9	1829
18,349	23,109 14 3		87,358	24,342	149	44,195 19 6 Scotland & Ireland only.	1830
19,635	26,425 1 3		88,764	30,978	206	198,195 15 3	1831
18,234	23,563 0 6	Publicans, if rated at a rent— £ s. d. Under 20l. per annum - 1 1 0	87,246	33,515	188	200,101 11 9	1832
20,629	26,706 6 9	20l. and upwards - 3 3 0	90,835	34,976 Beer, Ale, or Porter.	653	208,395 4 6	1833
19,435	25,316 15 3		90,148	37,381	1,054	225,733 7 9	1834
19,649	25,124 10 0		91,226	39,654	1,913	253,207 6 3	1835
21,283	26,907 0 9		93,860	44,134	1,608	268,470 17 8	1836
20,798	26,037 2 3		93,631	45,193	1,585	271,400 3 3	1837
21,326	26,994 5 0		94,616	45,717	1,391	273,776 0 3	1838
20,303	25,607 3 6		94,097	44,730	590	270,233 11 0	1839
16,199	21,190 19 8	Publicans, if rated at a rent— £ s. d. £ s. d. Under 20l. per annum - 1 1 0—1 2 0½ 20l. and upwards 3 3 0—3 6 1¾	89,584	42,614	438	270,528 14 4	1840

(continued.)

BEER AND CYDER RETAILERS' LICENCES.

An Account of the Number of Licences issue

Year.	ENGLAND.					SCOTLAND.		
	Number of Licences issued.			Amount of Duty.	Rates of Duty.	Number of Licences issued.	Amount of Duty.	Rates of Duty.
	Publicans.	Under Acts to permit the general sale of Beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.						
		Beer, Ale, or Porter.	Cyder and Perryonly.			Retailers of Beer, Cyder, or Perry (Publicans).		
				£ s. d.			£ s. d.	
1841	57,777	38,799	606	221,679 13 5		15,744	20,376 19 1	
1842	57,690	35,679	700	212,963 17 3		15,440	20,025 13 5	
1843	57,862	35,407	903	213,151 8 4		15,513	20,125 8 0	
1844	58,095	35,690	889	215,279 8 10		15,848	20,622 15 2	
1845	58,412	36,311	954	218,798 14 6		16,072	21,147 4 6	
1846	58,718	37,469	856	223,847 2 3		15,924	20,973 19 4	
1847	58,901	38,475	675	227,694 8 2		15,271	20,424 19 10	Publicans: if rated at a re under 20*l.* per annum £1 2
1848	59,281	37,875	793	227,121 12 11		15,074	20,311 10 5	20*l.* and upwards £3 6
1849	59,690	37,989	805	228,748 10 4		14,988	20,263 6 10	
1850	60,166	39,423	831	234,505 5 11		14,786	20,108 0 6	
1851	60,579	40,891	656	240,861 4 1		14,676	20,158 16 3	
1852	61,054	43,315	711	250,608 17 8		14,820	20,470 15 5	
1853	61,746	44,172	558	256,452 9 4	Publicans: if rated at a rent under 20*l.* per annum - £1 2 0½ 20*l.* and upwards - £3 6 1¾ Retailers of Beer, Ale, or Porter— To be drunk on the premises - - £3 6 1¾ Not to be drunk on the premises - - £1 2 0½ Retailers of Cyder and Perry only - - £1 2 0½	*80 Retailers of Beer & Cyder only. 363	1,117 16 1	
Year ended 31st March.								
1855	62,125	42,788	564	271,977 13 3		320	1,025 19 0	
1856	62,570	43,648	521	275,323 1 9		277	956 15 3	
1857	63,060	42,317	377	272,430 14 7		299	1,019 12 6	
1858	63,615	42,733	362	274,700 7 11		317	1,077 9 0	
1859	63,901	43,072	490	277,191 12 3		354	1,177 15 0	
1860	64,458	44,041	530	281,671 12 3		365	1,185 3 6	Publicans: if rated at a re under
1861	64,924	45,105	517	286,388 14 11		395	1,278 2 6	10*l.* per annum £2 1
1862	65,707	44,739	955	277,735 10 9	Publicans rated under 20*l.*, who do not take out a Spirit Licence, to pay for Beer Licence, 3*l.* 6*s.* 1¾*d.*, from 10th October 1863.	454	1,484 16 0	10*l.* and upwards £4 4
1863	65,813	†61,167	†1,141	316,670 13 8		491	1,655 1 0	
1864	66,085	44,300	312	305,167 6 0	Retailers occasional licences not exceeding three days, at 1*s.* per day. Commenced 24th May 1864.	478	1,606 17 6	
1865	66,830	45,490	402	311,312 2 5		496	1,676 13 6	
1866	67,721	47,691	400	323,692 14 5		501	1,750 15 6	
1867	68,396	49,726	356	333,459 13 0		569	1,915 13 0	
1868	68,879	50,991	367	340,688 1 4		551	1,871 13 0	
1869	69,472	52,590	368	349,509 1 6		573	1,964 9 0	

* From the 10th October 1853 the Licences issued to Retail

† In this year these Licences were made to expire on the 10th October. The increase in the numbers issued is caused

Note.—The "Amount of Duty" includes the Duty on Licences granted for periods l

- - - - BEER AND CYDER RETAILERS' LICENCES.

the Amount of Duty, and Rates of Duty, &c.—*continued.*

IRELAND.			UNITED KINGDOM.				
Number of Licences issued.	Amount of Duty.	Rates of Duty.	Number of Licences issued.			Amount of Duty.	Year.
			Publicans.	Under Acts to permit the general sale of Beer, 1 W. 4. c. 64. and 4 & 5 W. 4. c. 85.			
Publicans.				Beer, Ale, or Porter.	Cyder and Perry only.		
	£ s. d.					£ s. d.	
14,162	18,733 12 5		87,683	38,799	606	260,790 4 11	1841
13,063	17,387 16 10		86,193	35,679	700	250,377 7 6	1842
13,018	17,363 6 3		86,393	35,407	903	250,640 2 7	1843
13,514	18,096 13 1		87,457	35,690	889	253,998 17 1	1844
14,801	19,705 1 11		89,285	36,311	954	259,651 0 11	1845
15,001	19,993 3 10		89,643	37,469	856	264,814 5 5	1846
13,891	18,401 15 1		88,063	38,475	675	266,521 3 1	1847
14,424	19,313 2 11		88,779	37,875	793	266,746 6 3	1848
13,742	18,315 19 8		88,420	37,989	805	267,327 16 10	1849
14,409	19,306 15 2		89,361	39,423	831	273,920 1 7	1850
14,631	19,540 11 10		89,886	40,891	656	280,560 12 2	1851
15,397	20,490 8 1		91,271	43,315	711	291,570 1 2	1852
15,761	20,953 1 1		77,950	44,172	558	278,523 6 6	1853
		Publicans: if rated at a rent under 20*l.* per annum - £1 2 0¼ 20*l.* and upwards - £3 6 1¾					Year ended 31st March.
15,788	21,508 1 9		78,233	42,788	564	294,511 14 0	1855
16,390	21,947 17 6		79,237	43,648	521	298,227 14 6	1856
16,809	22,445 9 7		80,168	42,317	377	295,895 16 8	1857
17,114	22,788 19 0		81,046	42,733	362	298,566 15 11	1858
17,160	22,904 8 8		81,415	43,072	490	301,273 15 11	1859
17,115	22,822 9 5		81,938	44,041	530	305,679 5 2	1860
16,889	22,693 10 10		82,208	45,105	517	310,360 8 3	1861
16,665	22,507 0 2		82,826	44,739	955	301,727 6 11	1862
16,200	22,353 10 5	Publicans rated under 20*l.*, who do not take out a Spirit Licence, to pay for Beer Licence, 3*l.* 6*s.* 1¾*d.*, from 10th October 1863.	82,504	†61,167	†1,141	340,679 5 1	1863
15,598	22,251 11 1		82,161	44,300	312	329,025 14 7	1864
15,404	22,085 12 6		82,730	45,490	402	335,074 8 5	1865
15,438	22,159 5 4		83,660	47,691	400	347,602 15 3	1866
15,479	22,384 17 8		84,444	49,726	356	357,760 3 8	1867
15,528	24,686 18 0		84,958	50,991	367	367,246 12 4	1868
15,942	25,350 3 1		85,987	52,590	368	376,823 13 7	1869

of Spirits in Scotland, authorize also the sale of Beer.
the Licences granted for fractional parts of a year to those persons whose Licences expired previous to the 10th October.
than a year, and the Duty on Occasional Licences from the imposition thereof in 1864.

TABLE BEER RETAILERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.		
	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.
(Commenced 28th June 1861.)		£ s. d.		£ s. d.				£ s. d.	
1862	1,124	317 5 0	433	132 17 6	—	—	1,557	450 2 6	5s.
1863	1,586	446 12 6	663	178 17 6	—	—	2,249	625 10 0	
1864	2,011	547 8 9	733	195 0 0	—	—	2,744	742 8 9	
1865	2,132	580 15 0	823	219 8 9	—	—	2,955	800 3 9	
1866	2,170	591 2 6	919	246 18 9	—	—	3,089	838 1 3	
1867	2,073	555 12 6	957	253 5 0	—	—	3,030	808 17 6	
1868	1,869	506 6 3	967	255 3 9	—	—	2,836	761 10 0	
1869	1,743	470 17 6	977	259 10 0	—	—	2,720	730 7 6	

NOTE.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE

YEAR.	ENGLAND.				SCOTLAND.					
	No. of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.				Amount of Duty.	Rate of Duty.
	Distillers.	Rectifiers.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.		
			£ s. d.						£ s. d.	
1748	598	—	2,990 0 0	Distillers, £5.						
1749	573	—	2,865 0 0							
1750	577	—	2,885 0 0							
1751	648	—	3,240 0 0							
	Repealed.									
	No. of Gallons.									
1785	223,879	159,853	799 8 9	Distillers and Rectifiers, ½d. per gallon on content of Still.						Distillers and Rectifiers, ½d. per gallon on content of Still.
1786	229,675	177,198	847 13 0							
1787	186,556	157,600	716 19 10							
1788	200,528	166,336	764 6 0							
1789	191,951	165,429	744 10 10							
1790	201,463	149,982	732 3 6							
1791	179,472	166,291	720 6 9							
1792	207,608	144,589	733 14 10							
1793	228,377	156,976	802 16 4							
1794	230,466	159,594	812 12 6							
1795	230,329	155,722	804 5 5							
1796	221,918	156,583	788 10 7							
1797	213,023	154,381	765 8 6							
1798	228,295	185,423	661 18 3							
1799	233,143	155,744	810 3 7							
1800	210,001	166,483	784 6 10		No Account.					
1801	206,225	191,422	828 8 8							
1802	231,799	167,839	832 9 7							
1803	246,837	163,300	854 9 0							
	No. of Licences.									
1804	19	125	815 0 0	Distillers, £10. Rectifiers, £5.						
1805	16	136	840 0 0							
1806	17	141	875 0 0							
1807	16	134	830 0 0							
1808	15	137	835 0 0							
1809	15	131	805 0 0							
1810	16	132	820 0 0							
1811	17	137	855 0 0							
1812	18	142	890 0 0							
1813	15	143	865 0 0							
1814	16	133	825 0 0							
1815	14	128	1,560 0 0	Distillers, £20. Rectifiers, £10.	27	2	—	—	280 0 0	Distillers, £10. Rectifiers, £5.
1816	12	120	1,440 0 0		76	1	—	—	765 0 0	
1817	11	120	1,420 0 0		112	3	—	—	1,135 0 0	
1818	12	119	1,430 0 0		152	4	—	—	1,540 0 0	
1819	10	109	1,290 0 0		147	6	—	—	1,500 0 0	
1820	11	117	1,390 0 0		117	7	—	—	1,205 0 0	
1821	10	111	1,310 0 0		125	8	27	14	1,310 10 0	Distillers - - £10. Rectifiers - - £5. Chemists using Stills 10s. Makers of Stills - 10s.
1822	10	111	1,310 0 0		108	8	40	14	1,147 0 0	
1823	10	108	1,230 0 0		125	11	39	22	1,335 10 0	
1824	11	108	1,300 0 0		167	11	40	33	1,761 10 0	
1825	9	54	720 0 0		329	7	26	40	3,358 0 0	

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

of DUTY, in each Year from the Imposition thereof to the Year 1868 ended 31st March 1869.

IRELAND.							UNITED KINGDOM.							
Number of Licences issued.				Amount of Duty.			Number of Licences issued.				Amount of Duty.			Year.
Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.	£	s.	d.	Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.	£	s.	d.	
							England only. 598	—	—	—	2,990	0	0	1748
							573	—	—	—	2,865	0	0	1749
							577	—	—	—	2,885	0	0	1750
							648	—	—	—	3,240	0	0	1751
							Repealed.							
							No. of Gallons.							
							England only. 223,879	England only. 159,853	—	—	799	8	9	1785
							229,675	177,198	—	—	847	13	0	1786
							186,556	157,600	—	—	716	19	10	1787
							200,528	166,336	—	—	764	6	0	1788
							191,951	165,429	—	—	744	10	10	1789
							201,463	149,982	—	—	732	3	6	1790
							179,472	166,291	—	—	720	6	9	1791
							207,608	144,589	—	—	733	14	10	1792
							228,377	156,976	—	—	802	16	4	1793
							230,466	159,594	—	—	812	12	6	1794
							230,329	155,722	—	—	804	5	5	1795
							221,918	156,583	—	—	788	10	7	1796
							213,023	154,381	—	—	765	8	6	1797
							228,295	185,423	—	—	861	18	3	1798
							233,143	155,744	—	—	810	3	7	1799
							210,001	166,483	—	—	784	6	10	1800
							206,225	191,422	—	—	828	8	8	1801
							231,799	167,839	—	—	832	9	7	1802
							246,837	163,300	—	—	854	9	0	1803
From 1805 to 1814, all Spirit Licences were issued at the Stamp Office; but no account can be furnished of the number granted or the amount of Duty received during those years, nor for any portion of the period comprised in this Account previous to 1818.							No. of Licences.							
							England only. 19	England only. 125	—	—	815	0	0	1804
							16	136	—	—	840	0	0	1805
							17	141	—	—	875	0	0	1806
							16	134	—	—	830	0	0	1807
							15	137	—	—	835	0	0	1808
							15	131	—	—	805	0	0	1809
							16	132	—	—	820	0	0	1810
							17	137	—	—	855	0	0	1811
							18	142	—	—	890	0	0	1812
							15	143	—	—	865	0	0	1813
							16	133	—	—	825	0	0	1814
							Great Britain only. 41	Gt. Britain. 130	—	—	G. B. only. 1,840	0	0	1815
							88	121	—	—	2,205	0	0	1816
							123	123	—	—	2,555	0	0	1817
—	10	—	12	600	12	0	164	133	—	12	3,570	12	0	1818
—	11	—	9	634	4	0	157	126	—	9	3,424	4	0	1819
—	10	—	7	569	2	0	128	134	—	7	3,164	2	0	1820
—	11	—	8	628	8	0	135	130	S. & I. only. Scot. only. 27	S. & I. only. Ireland only. 22	3,248	18	0	1821
—	11	—	7	622	2	0	118	130	40	21	3,079	2	0	1822
22	11	—	12	873	2	0	157	125	39	34	3,438	12	0	1823
86	8	—	8	1,330	8	0	264	127	40	41	4,391	18	0	1824
							Distillers - £10. Rectifiers - £10. Chemists using Stills 10s. Makers of Stills 10s.							
84	12	6	6	966	0	0	422	73	32	46	5,044	0	0	1825

(continued.)

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

An Account of the Number of Licences issued,

Year.	ENGLAND.					SCOTLAND.					
	Number of Licences issued.			Amount of Duty.	Rate of Duty.	Number of Licences issued.				Amount of Duty.	Rate of Duty.
	Distillers.	Rectifiers.	Chemists using Stills.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.		
				£ s. d.						£ s. d.	
1826	14	101	—	1,150 0 0		263	9	26	26	2,746 0 0	
1827	11	102	—	1,130 0 0		246	11	24	27	2,595 10 0	
1828	11	105	—	1,160 0 0		243	8	24	25	2,534 10 0	
1829	11	103	—	1,140 0 0		253	8	27	21	2,634 0 0	
1830	11	98	—	1,090 0 0		249	9	29	21	2,605 10 0	
1831	13	102	—	1,150 0 0		240	8	30	19	2,504 10 0	
1832	13	103	—	1,160 0 0	Distillers £ 10 s. 0	233	8	32	18	2,435 10 0	Distillers £ 10
1833	12	99	—	1,110 0 0	Rectifiers £ 10 0	233	8	44	21	2,442 10 0	Rectifiers 10 Chemists using Stills 0 Makers of Stills 0
1834	12	96	—	1,080 0 0		231	8	39	16	2,417 10 0	
1835	11	101	—	1,120 0 0		230	7	43	13	2,398 0 0	
1836	12	98	—	1,100 0 0		222	9	41	11	2,336 0 0	
1837	13	105	—	1,180 0 0		226	9	36	18	2,377 0 0	
1838	12	100	—	1,120 0 0		213	10	38	13	2,255 10 0	
1839	13	101	—	1,140 0 0		209	8	35	14	2,194 10 0	
1840	17	89	—	1,113 0 0	Distillers £ 10 s. 0—£ 10 s. 10 Rectifiers 10 0—10 10	205	10	27	23	2,282 5 0	Distillers £ 10 s. 0–£ 10 s. 1 Rectifiers 10 0–10 1 Chemists using Stills 0 10– 0 1 Makers of Stills 0 10– 0 1
1841	14	59	—	769 2 6		189	9	40	12	2,114 19 3	
1842	13	84	—	1,026 7 6		173	9	43	9	1,946 8 9	
1843	18	77	—	1,029 0 0	Distillers £ 10 s. 10 Rectifiers 10 10	178	8	42	13	2,010 15 0	
1844	9	86	—	1,008 0 0		169	7	51	12	1,898 0 1	
1845	9	81	—	963 7 6		170	8	48	18	1,936 6 7	
1846	9	85	Commenced. 169	1,071 10 0		175	8	55	20	1,998 8 0	
1847	10	83	242	1,111 10 0		173	8	49	16	1,948 16 0	
1848	11	79	215	1,079 2 6		167	8	52	15	1,873 1 4	
1849	10	75	213	1,011 0 0		166	8	47	17	1,878 19 6	Distillers £ 10 s. 10 Rectifiers 10 10
1850	8	78	228	1,026 0 0		161	6	49	18	1,789 17 1	Chemists using Stills 0 10
1851	12	74	237	1,055 15 0		160	6	56	15	1,793 18 6	Makers of Stills 0 10
1852	11	74	222	1,003 15 0		153	6	51	17	1,705 11 10	
1853	12	76	215	1,043 0 0		143	6	54	15	1,619 9 10	
Year ended 31 Mar. 1855	10	79	204	1,053 0 0		138	7	50	15	1,564 15 3	
1856	10	78	203	1,057 7 6		137	7	52	12	1,559 2 4	
1857	11	85	181	1,156 10 0		128	8	46	11	1,471 3 7	
1858	19	92	182	1,303 15 0	Distillers £ 10 s. 10 Rectifiers 10 10 Chemists using Stills 0 10	129	9	38	14	1,487 9 1	
1859	19	103	181	1,426 12 6		127	9	43	13	1,464 11 10	Distillers £ 10 s. 10 Rectifiers 10 10 Chemists using Stills 10 6–10 Makers of Stills 0 10
1860	16	104	183	1,426 7 6		125	9	42	13	1,443 4 6	
1861	14	110	182	1,430 2 6		124	9	42	14	1,436 2 0	
1862	14	108	371	1,505 7 6		122	11	54	13	1,438 9 0	
1863	10	104	519	1,505 0 0		119	13	60	13	1,437 4 1	
1864	9	106	596	1,521 7 6		116	14	63	15	1,404 15 0	Distillers £ 10 s. 10 Rectifiers 10 10
1865	8	100	623	1,468 5 0		116	15	63	15	1,426 17 9	Chemists using Stills 0 10
1866	8	95	632	1,416 17 6		117	15	120	16	1,455 15 9	Makers of Stills 0 10
1867	9	94	664	1,488 10 0		113	16	142	14	1,434 9 9	
1868	8	109	678	1,587 0 0		111	17	128	16	1,431 0 10	
1869	8	108	683	1,571 0 0		110	16	134	15	1,411 5 0	

The Amount of Duty includes the Duty on Licences granted

DISTILLERS', RECTIFIERS', AND STILL LICENCES.

the Amount of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.						UNITED KINGDOM.					Year.
Number of Licences issued.				Amount of Duty.	Rate of Duty.	Number of Licences issued.				Amount of Duty.	
Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.			Distillers.	Rectifiers.	Chemists using Stills.	Still Makers.		
				£ s. d.						£ s. d.	
79	10	10	5	897 10 0		356	120	36	31	4,793 10 0	1826
82	10	9	8	928 10 0		339	123	33	35	4,654 0 0	1827
81	13	12	8	950 0 0		335	126	36	33	4,644 10 0	1828
80	14	21	6	953 10 0		344	125	48	27	4,727 10 0	1829
79	17	12	6	969 0 0		339	124	41	27	4,664 10 0	1830
81	14	13	6	959 10 0		334	124	43	25	4,614 0 0	1831
84	18	20	6	1,033 0 0		330	129	52	24	4,628 10 0	1832
82	16	22	7	994 10 0		327	123	66	28	4,547 0 0	1833
89	17	29	7	1,078 0 0		332	121	68	23	4,575 10 0	1834
83	20	35	6	1,050 10 0		324	128	78	19	4,568 10 0	1835
90	24	31	6	1,158 10 0		324	131	72	17	4,594 10 0	1836
90	19	29	6	1,107 10 0		329	133	65	24	4,664 10 0	1837
87	29	38	3	1,180 10 0		312	139	76	16	4,556 0 0	1838
89	29	31	4	1,197 10 0		311	138	66	18	4,532 0 0	1839
86	26	30	2	1,234 13 4		308	125	57	25	4,629 18 4	1840
75	23	26	4	1,060 15 3		278	91	66	16	3,944 17 0	1841
70	25	27	3	1,031 17 9		256	118	70	12	4,004 14 0	1842
64	26	28	2	963 15 4		260	111	70	15	4,003 10 4	1843
62	32	31	7	1,039 2 1		240	125	82	19	3,945 2 2	1844
57	40	29	6	1,074 8 3		236	129	77	24	3,974 2 4	1845
54	46	28	5	1,104 4 1		238	139	252	25	4,174 2 1	1846
51	42	30	3	1,009 19 4	Same as in Scotland.	234	133	321	19	4,070 5 4	1847
55	41	25	6	1,056 11 3		233	128	292	21	4,008 15 1	1848
53	36	26	5	964 8 6		229	119	286	22	3,854 8 0	1849
51	36	26	3	934 7 4		220	120	303	21	3,750 4 5	1850
52	36	29	3	962 3 10		224	116	322	18	3,811 17 4	1851
46	34	28	4	860 4 3		210	114	301	21	3,569 11 1	1852
40	22	23	3	774 18 0		195	114	292	18	3,437 7 10	1853 Year ended 31st Mar.
40	31	23	3	783 6 7		188	117	277	18	3,401 1 10	1855
39	34	23	3	804 0 9		186	119	278	15	3,420 10 7	1856
38	47	22	3	947 17 9		177	140	249	14	3,575 11 4	1857
37	45	21	4	892 10 0		185	146	241	18	3,683 14 1	1858
36	46	21	3	883 12 6		182	158	245	16	3,774 16 10	1859
35	45	20	3	854 4 0		176	158	245	16	3,723 16 0	1860
31	44	21	3	815 6 6		169	163	245	17	3,681 11 0	1861
30	40	22	3	747 11 6		166	159	447	16	3,691 8 0	1862
27	41	22	3	737 5 0		156	158	601	16	3,679 9 1	1863
27	41	21	3	733 19 0		152	161	680	18	3,660 1 6	1864
25	38	24	3	688 6 6		149	153	710	18	3,583 9 3	1865
23	37	23	3	654 6 6		148	147	775	19	3,526 19 9	1866
23	38	25	3	670 6 6		145	148	831	17	3,593 6 3	1867
22	40	24	3	688 11 6		141	166	830	19	3,706 12 4	1868
24	39	22	3	702 19 0		142	163	839	18	3,685 4 0	1869

Scotland and Ireland only. (1826–1840)

Scotland and Ireland only. (1841–1869)

for periods less than a year from the year 1841 inclusive.

SPIRIT DEALERS' LICENCES. - - - -

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY

YEAR.	ENGLAND.			SCOTLAND.			
	Number of Licences issued to Dealers not being Retailers.	Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.
				Dealers not being Retailers.	Dealers in Aqua Vitæ only.		
		£ s. d.				£ s. d.	
1785	1,630	8,150 0 0		46		230 0 0	
1786	1,474	7,370 0 0		40		200 0 0	
1787	1,430	7,150 0 0		38		190 0 0	
1788	1,603	8,015 0 0		41		205 0 0	
1789	1,593	7,965 0 0		42		210 0 0	Dealers not being Retailers, £5
1790	1,667	8,335 0 0		86		430 0 0	
1791	1,714	8,570 0 0		103		515 0 0	
1792	1,764	8,820 0 0		98		490 0 0	
1793	1,774	8,870 0 0		159		795 0 0	
1794	1,775	8,875 0 0		277	48	1,529 0 0	
1795	1,750	8,750 0 0		304	206	2,138 0 0	
1796	1,676	8,380 0 0		308	110	1,870 0 0	
1797	1,610	8,050 0 0		432	129	2,547 0 0	
1798	1,556	7,780 0 0		408	274	2,862 0 0	
1799	1,625	8,125 0 0	Dealers not being Retailers, £5.	465	446	3,663 0 0	
1800	1,722	8,610 0 0		696	431	4,773 0 0	
1801	1,739	8,695 0 0		952	79	4,997 0 0	
1802	1,849	8,245 0 0		1,067	66	5,533 0 0	
1803	1,951	9,755 0 0		1,165	276	6,653 0 0	
1804	2,027	10,135 0 0		No account.			Dealers in Spirits not being Retailers, - - - £5
1805	2,028	10,140 0 0		997	723	7,154 0 0	Dealers in Aqua Vitæ only, £3
1806	2,088	10,440 0 0		1,058	768	7,594 0 0	
1807	2,143	10,715 0 0		1,148	812	8,176 0 0	
1808	2,149	10,745 0 0		1,275	858	8,949 0 0	
1809	2,221	11,105 0 0		1,249	854	8,807 0 0	
1810	2,254	11,270 0 0		1,166	748	8,074 0 0	
1811	2,357	11,785 0 0		1,437	739	9,402 0 0	
1812	2,227	11,135 0 0		1,251	788	8,619 0 0	
1813	2,239	11,195 0 0		794	352	5,026 0 0	
1814	2,199	10,995 0 0		701	262	4,291 0 0	
1815	2,131	21,310 0 0		564	259	7,194 0 0	
1816	1,984	19,840 0 0		284	169	3,854 0 0	
1817	1,898	18,980 0 0		118	84	1,684 0 0	
1818	1,884	18,840 0 0		72	79	1,194 0 0	
819	1,916	19,160 0 0		66	51	966 0 0	
1820	1,952	19,520 0 0	Ditto, - £10.	61	62	982 0 0	Dealers in Spirits not being Retailers, - - - £10
1821	1,871	18,710 0 0		46	54	784 0 0	Dealers in Aqua Vitæ only, £6
1822	1,869	18,690 0 0		36	60	720 0 0	
1823	1,877	18,770 0 0		31	50	610 0 0	
1824	1,898	18,980 0 0		26	55	590 0 0	
1825	1,911	19,110 0 0		55	19	664 0 0	

- - - - - SPIRIT DEALERS' LICENCES.

in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.				UNITED KINGDOM.				
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
Dealers not being Retailers.	Whiskey Factors.			Dealers not being Retailers.	Dealers in Aqua Vitæ only.	Whiskey Factors.		
		£ s. d.					£ s. d.	
				1,676			8,380 0 0	1785
				1,514			7,570 0 0	1786
				1,468			7,340 0 0	1787
				1,644			8,220 0 0	1788
				1,635			8,175 0 0	1789
				1,753			8,765 0 0	1790
				1,817			9,085 0 0	1791
				1,862			9,310 0 0	1792
				1,933			9,665 0 0	1793
				2,052	48		10,404 0 0	1794
				2,054	206		10,888 0 0	1795
				1,984	110		10,250 0 0	1796
				2,042	129		10,597 0 0	1797
				1,964	274		10,642 0 0	1798
				2,090	446		11,788 0 0	1799
From 1805 to 1814 all Spirit Licences were issued at the Stamp Office; but no account can be furnished of the number granted or the amount of duty received during those years, nor for any portion of the period comprised in this account previous to 1818.				2,418	431		13,383 0 0	1800
				2,691	79		13,692 0 0	1801
				2,916	66		13,778 0 0	1802
				3,116	276		16,408 0 0	1803
			For Rates of Duty for these years, see pp. 64, 65.	2,027	No account		10,135 0 0	1804
				3,025	723		17,294 0 0	1805
				3,146	768		18,034 0 0	1806
				3,291	812		18,891 0 0	1807
				3,424	858		19,694 0 0	1808
				3,470	854		19,912 0 0	1809
				3,420	748		19,344 0 0	1810
				3,794	739		21,187 0 0	1811
				3,478	788		19,754 0 0	1812
				3,033	352		16,221 0 0	1813
				2,900	262		15,286 0 0	1814
				2,695	259		28,504 0 0	1815
				2,268	169		23,694 0 0	1816
				2,016	84		20,664 0 0	1817
72		1,512 0 0		2,028	79	—	21,546 0 0	1818
78		1,638 0 0		2,060	51	—	21,164 0 0	1819
62	Included	1,402 0 0		2,075	62	—	21,904 0 0	1820
60	with	1,260 0 0		1,977	54	—	20,754 0 0	1821
70	Dealers.	1,470 0 0		1,975	60	—	20,880 0 0	1822
73		1,533 0 0		1,981	50	—	20,913 0 0	1823
68		1,428 0 0		1,992	55	—	20,998 0 0	1824
122		1,220 0 0	Dealers not being Retailers, £10.	2,088	19	—	20,994 0 0	1825

Great Britain only. Scotland only. Great Britain only.

(continued.)

SPIRIT DEALERS' LICENCES. - - - -

An Account of the Number of Licences issued, the Amount of Duty, and Rate of Duty,

Year.	ENGLAND.					SCOTLAND.			
	Number of Licences issued.			Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.
	Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.	Dealers' additional, to retail in Bottles.			Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.		
				£ s. d.				£ s. d.	
1826	2,793			27,930 0 0		34		340 0 0	
1827	2,864			28,640 0 0		40		400 0 0	
1828	2,923			29,230 0 0		126		1,260 0 0	
1829	2,934			29,340 0 0		588		5,880 0 0	
1830	2,934			29,340 0 0		593		5,930 0 0	
1831	2,958			29,580 0 0		575		5,750 0 0	
1832	2,885			28,850 0 0	Dealers not being Retailers, £10.	538		5,380 0 0	Dealers not being Retail £
1833	2,986			29,860 0 0		543		5,430 0 0	
1834	3,019			30,190 0 0		534		5,340 0 0	
1835	3,043			30,430 0 0		539		5,390 0 0	
1836	2,911			29,110 0 0		536		5,360 0 0	
1837	2,968			29,680 0 0		517		5,170 0 0	
1838	2,966			29,660 0 0		501		5,010 0 0	
1839	2,963			29,630 0 0		474		4,740 0 0	
1840	2,922			30,678 0 0	Ditto, £10 — £10 10s.	452		4,745 10 0	Ditto, £10 — £10 10s.
1841	2,885			31,276 17 6		434		4,696 2 6	
1842	2,778			30,001 2 6		420		4,564 17 6	
1843	2,724			29,486 12 6		425		4,654 2 6	
1844	2,755			29,867 5 0	Ditto, £10 10s.	423		5,214 15 0	Ditto, £10 10s.
1845	2,719			29,405 5 0		412		4,449 7 6	
1846	2,713			29,318 12 6		420		4,551 15 0	
1847	2,706	Commenced.		29,077 2 6		396		4,294 10 0	
1848	2,627	4		28,336 7 0		393	—	4,276 2 6	
1849	2,665	37		28,820 18 6		404	1	4,367 9 6	
1850	2,710	38		29,290 5 6		418	—	4,578 0 0	
1851	2,773	46		30,037 7 0		419	—	4,515 0 0	
1852	2,793	48		30,302 9 6		401	—	4,333 17 6	
1853	2,846	51		30,786 10 6		404	—	4,362 15 0	
Year ended 31st March					Dealers, £10 10s. Ditto, additional, to retail Foreign Liqueurs, £2 2s.				
1855	2,837	58		30,504 1 6		402	—	4,354 16 3	
1856	2,808	57		30,229 10 0		372	—	3,979 10 0	
1857	2,835	65		30,639 10 6		365	—	3,879 15 0	
1858	2,843	70		30,723 0 0		358	—	3,848 5 0	Dealers, £10 10s.
1859	2,844	70		30,905 3 6		361	—	3,895 10 0	Ditto, additional, to re Foreign Liqueurs, £2
1860	2,912	77		31,655 18 6		359	—	3,919 2 6	
1861	3,069	93	Commenced.	33,562 14 6		366	—	4,045 2 6	
1862	3,189	10	905	38,124 14 9		371	—	4,058 5 0	
1863	3,294	2	1,161	39,915 15 0		375	1	4,020 19 6	
1864	3,465	6	1,338	42,815 6 6	Dealers, £10 10s.	377	—	4,097 12 6	
1865	3,710	2	1,585	46,449 6 9	Ditto, additional, to retail Foreign Liqueurs, £2 2s.	383	—	4,139 12 6	
1866	3,922	3	1,863	49,687 1 0	Ditto, additional, to retail in quantities not less than a reputed Quart Bottle, £3 3s.	388	—	4,205 5 0	
1867	4,210	4	2,149	54,213 17 3		393	—	4,305 0 0	
1868	4,574	5	2,505	60,089 18 6		403	—	4,530 15 0	
1869	4,956	6	2,894	64,990 10 9		427	—	4,596 7 6	

The "Amount of Duty" includes the Duty on Licences gra

SPIRIT DEALERS' LICENCES.

each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.				UNITED KINGDOM.				
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.			Dealers not being Retailers.	Dealers' additional, to retail Foreign Liqueurs.	Dealers' additional, to retail in Bottles.		
		£ s. d.					£ s. d.	
543		5,430 0 0		3,370			33,700 0 0	1826
391		3,910 0 0		3,295			32,950 0 0	1827
383		3,830 0 0		3,432			34,320 0 0	1828
395		3,950 0 0		3,917			39,170 0 0	1829
379		3,790 0 0		3,906			39,060 0 0	1830
358		3,580 0 0		3,891			38,910 0 0	1831
359		3,590 0 0		3,782			37,820 0 0	1832
365		3,650 0 0		3,894			38,940 0 0	1833
372		3,720 0 0		3,925			39,250 0 0	1834
381		3,810 0 0		3,963			39,630 0 0	1835
433		4,330 0 0		3,880			38,800 0 0	1836
434		4,340 0 0		3,919			39,190 0 0	1837
455		4,550 0 0		3,922			39,220 0 0	1838
468		4,680 0 0		3,905			39,050 0 0	1839
364		4,031 12 6		3,738			39,455 2 6	1840
305		3,352 2 6		3,624			39,325 2 6	1841
300		3,323 5 0		3,498			37,889 5 0	1842
307		3,417 15 0		3,456			37,558 10 0	1843
317		3,480 15 0		3,495			38,562 15 0	1844
330		3,795 15 0		3,461			37,650 7 6	1845
378		4,323 7 6		2,511			38,193 15 0	1846
359		3,990 0 0	Same as in Scotland.	3,461			37,361 12 6	1847
373	2	4,198 19 0		3,393	Commenced 6		36,811 8 6	1848
379	2	4,230 9 0		3,448	40		37,418 17 0	1849
396	2	4,385 6 6		3,524	40		38,253 12 0	1850
413	2	4,579 11 6		3,605	48		39,131 18 6	1851
413	2	4,590 1 6		3,607	50		39,226 8 6	1852
430	2	4,876 4 0		3,680	53		40,025 9 6	1853
453	1	5,078 17 0		3,692	59		39,937 14 9	Year ended 31st March 1855
458	—	5,037 7 6		3,638	57		39,246 7 6	1856
482	—	5,362 17 6		3,682	65		39,882 3 0	1857
514	—	5,578 2 6		3,715	70		40,149 7 6	1858
501	—	5,493 2 6		3,706	70		40,293 16 0	1859
502	—	5,462 12 6		3,773	77		41,037 13 6	1860
497	—	5,365 11 0		3,932	93		42,973 8 0	1861
487	—	5,297 5 0		4,047	10	Commenced	47,480 4 9	1862
483	—	5,273 12 6		4,152	3	905	49,210 7 0	1863
482	—	5,263 2 6		4,324	6	1,161	52,176 1 6	1864
479	—	5,131 17 6		4,572	2	1,338	55,720 16 9	1865
476	—	5,215 17 6		4,786	3	1,585	59,108 3 6	1866
487	—	5,323 10 0		5,090	4	1,863	63,842 7 3	1867
502	—	5,444 5 0		5,479	5	2,149	70,064 18 6	1868
511	—	5,593 17 6		5,894	6	2,505	75,180 15 9	1869
						2,894		

England only.

for periods less than a Year from the Year 1841 inclusive.

SPIRIT RETAILERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY

YEAR.	ENGLAND.			SCOTLAND.		
	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.
		£ s. d.			£ s. d.	
Commenced 30th September 1736.						
1736	No Account can be rendered until the year 1744.		Sellers in less quantity than two gallons £50 per annum, and £1 per gallon on all Spirits retailed.	No account can be rendered until the year 1743.		
1737 to 1743						
				828	828 0 0	£1 per annum.
1744	22,821	22,821 0 0		346	346 0 0	
1745	23,729	23,729 0 0		255	255 0 0	
1746	24,543	24,543 0 0		218	218 0 0	
1747	25,786	25,786 0 0		625	625 0 0	
1748	26,980	26,980 0 0		439	439 0 0	
1749	28,225	28,225 0 0		354	354 0 0	
1750	28,986	28,986 0 0		403	403 0 0	
1751	30,207	30,207 0 0		344	344 0 0	
1752	31,254	31,254 0 0		456	484 0 0	£1 - £2 per annum.
1753	25,438	50,876 0 0		261	522 0 0	£2 per annum.
1754	26,129	52,258 0 0		376	752 0 0	
1755	26,127	52,254 0 0		437	874 0 0	
1756	26,903	53,806 0 0		420	840 0 0	
1757	26,766	53,532 0 0		417	834 0 0	
1758	26,314	52,628 0 0		626	1,252 0 0	
1759	26,083	52,166 0 0		873	1,746 0 0	
1760	26,032	52,064 0 0		849	1,698 0 0	
1761	26,146	52,292 0 0		781	1,562 0 0	
1762	26,139	52,278 0 0		741	1,482 0 0	
1763	26,781	53,562 0 0		741	1,482 0 0	
1764	27,271	54,542 0 0		785	1,570 0 0	
1765	28,373	56,746 0 0		890	1,780 0 0	
1766	28,253	56,506 0 0		857	1,714 0 0	
1767	29,290	58,580 0 0		912	1,824 0 0	
1768	30,081	60,162 0 0		827	1,654 0 0	
1769	30,859	61,678 0 0		869	1,738 0 0	
1770	32,018	64,036 0 0		893	1,786 0 0	
1771	32,696	65,392 0 0		861	1,722 0 0	
1772	33,758	67,516 0 0		820	1,640 0 0	
1773	34,294	68,588 0 0		790	1,580 0 0	
1774	34,343	68,686 0 0		1,032	2,664 0 0	
1775	34,468	68,936 0 0		1,387	2,774 0 0	
1776	34,886	69,772 0 0		1,359	2,718 0 0	
1777	35,535	71,070 0 0		1,419	2,838 0 0	
1778	36,501	73,002 0 0		1,492	2,984 0 0	
1779	37,172	74,963 4 0		1,385	2,908 10 0	£2 2s. per annum.
1780	36,712	77,066 0 0	£2 2s. per annum.	1,358	2,851 16 0	
1781	36,033	76,351 18 0		1,191	2,620 4 0	£2 4s. per annum.
1782	34,923	76,803 16 0	£2 4s. per annum.	1,055	2,321 0 0	
1783	34,329	78,494 0 0		1,088	2,502 8 0	£2 6s. per annum.
1784	35,176	80,903 4 0	£2 6s. per annum.	1,106	2,543 10 0	
1785	35,697	82,102 16 0		1,149	2,642 14 0	

SPIRIT RETAILERS' LICENCES.

in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.		
Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Year.
				£ s. d.	
				Commenced 30th September.	
					1736
					1737 to 1743
			828 Scotland only.	828 0 0 Scotland only.	
			Great Britain only. 23,167	Great Britain only. 23,167 0 0	1744
			23,984	23,984 0 0	1745
			24,761	24,761 0 0	1746
			26,411	26,411 0 0	1747
			27,419	27,419 0 0	1748
			28,579	28,579 0 0	1749
			29,389	29,389 0 0	1750
			30,551	30,551 0 0	1751
			31,710	31,738 0 0	1752
			25,699	51,398 0 0	1753
			26,505	53,010 0 0	1754
			26,564	53,128 0 0	1755
			27,323	54,646 0 0	1756
			27,183	54,366 0 0	1757
			26,940	53,880 0 0	1758
			26,956	53,912 0 0	1759
			26,881	53,762 0 0	1760
			26,927	53,854 0 0	1761
			26,880	53,760 0 0	1762
			27,521	55,044 0 0	1763
			28,056	56,112 0 0	1764
			29,263	58,526 0 0	1765
			29,110	58,220 0 0	1766
			30,202	60,404 0 0	1767
			30,908	61,816 0 0	1768
			31,728	63,416 0 0	1769
			32,911	65,822 0 0	1770
			33,557	67,114 0 0	1771
			34,578	69,156 0 0	1772
			35,084	70,168 0 0	1773
			35,375	71,350 0 0	1774
			35,855	71,710 0 0	1775
			36,245	72,490 0 0	1776
			36,954	73,908 0 0	1777
			37,993	75,986 0 0	1778
			38,557	77,871 14 0	1779
			38,070	79,917 16 0	1780
			37,224	78,972 2 0	1781
			35,978	79,124 16 0	1782
			35,417	80,996 8 0	1783
			36,282	83,446 14 0	1784
			36,846	84,745 10 0	1785
From 1805 to 1814 all Spirit Licences were issued at the Stamp Office; but no account can be furnished of the Number granted or the Amount of Duty received during those years, nor for any portion of the period comprised in this Account previous to 1818. It should also be stated that the Licence to retail Spirits authorized the Sale of Wine, Ale, Beer, Cider, and Mead until the year 1825 - - -		For Rates of Duties for these years, see pp. 64, 65.			

(continued.)

SPIRIT RETAILERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate of Duty,

Year.	ENGLAND.			SCOTLAND.			
	Number of Licences issued to Retailers of Spirits.	Amount of Duty.	Rate of Duty.	Number of Licences issued. Retailers of Spirits.	Number of Licences issued. Retailers of Aqua Vitæ.	Amount of Duty.	Rate of Duty.
		£ s. d.				£ s. d.	
1786	36,029	82,866 14 0	£2 6s. per annum.	1,128		2,256 0 0	
1787	36,675	84,352 10 0		1,339		2,752 8 0	
1788	34,503	172,686 18 0		1,220		5,131 6 0	
1789	33,349	163,408 6 0		1,074		4,881 4 0	
1790	32,850	159,457 12 0		1,094		5,394 5 0	Same as in England.
1791	38,519	195,297 5 8		811		4,779 18 5	
1792	31,747	159,320 10 4		1,248		6,184 2 3	
1793	32,118	160,931 8 9		956		4,723 9 9	
1794	32,167	161,285 15 1		1,304	4,397	14,733 16 0	
1795	32,132	160,851 12 11		1,175	4,345	14,016 10 0	
1796	30,990	155,406 2 8		1,140	2,104	9,526 4 0	
1797	30,080	151,493 0 0		1,437	2,773	12,237 6 0	
1798	30,237	152,231 1 10		1,125	3,532	12,208 2 0	
1799	30,395	153,914 8 4	House and Premises rated— Under £15 - 4 14 0	1,055	4,249	13,282 10 0	
1800	31,097	157,813 2 2	At £15 and under 20 - 5 2 0	1,538	3,417	13,991 12 0	
1801	32,017	162,184 9 0	„ 20 „ 25 - 5 10 0	2,477	1,278	14,169 10 0	
1802	32,270	163,767 2 11	„ 25 „ 30 - 5 18 0	3,031	1,313	16,812 16 0	
1803	33,454	169,105 10 1	„ 30 „ 40 - 6 6 0	2,624	2,283	16,955 8 0	Retailers of Spirits same as in England.
1804	33,792	170,548 2 4	„ 40 „ 50 - 6 14 0	No Account.		—	Retailers of Aqua Vitæ only :
1805	34,193	173,539 13 10	„ 50 and upwards - 7 12 0	1,870	3,703	16,256 4 0	In the Highlands, £1.
1806	34,551	176,446 10 1		1,856	3,650	16,049 16 0	In the Lowlands, £2.
1807	35,294	180,918 1 7		2,066	3,913	17,556 8 0	
1808	35,934	184,693 1 0		2,159	3,973	18,092 18 0	
1809	36,421	187,748 3 9		2,169	4,103	18,467 18 0	
1810	37,011	193,302 6 7		2,384	4,020	19,218 0 0	
1811	37,707	195,610 18 7		2,895	5,049	23,374 10 0	
1812	37,845	197,149 3 6		2,661	5,633	23,067 10 0	
1813	37,901	197,771 16 10		2,685	6,003	24,226 6 0	
1814	38,248	200,394 13 0		2,645	5,818	23,770 2 0	
1815	38,820	195,313 12 4		2,774	5,695	20,863 12 0	
1816	35,378	282,366 12 6	House and Premises rated— Under £15 - 7 1 0 At £15 and under 20 - 7 13 0 „ 20 „ 25 - 8 5 0 „ 25 „ 30 - 8 17 0 „ 30 „ 40 - 9 9 0 „ 40 „ 50 - 10 1 0 „ 50 and upwards - 10 13 0	2,695	1,809	23,431 12 0	
1817	35,373	244,371 11 0		2,647	298	17,176 10 0	Retailers of Spirits same as in England.
1818	35,386	242,696 16 10		3,490	5,996	42,942 7 0	
1819	36,149	247,572 12 2	House and Premises rated— Under £15 - 5 5 0	3,209	5,641	40,306 5 0	Retailers of Aqua Vitæ only :
1820	36,310	248,522 13 7	At £15 and under 20 - 6 6 0	3,788	6,956	49,024 9 0	In the Highlands, £2.
1821	36,339	248,084 11 4	„ 20 „ 25 - 8 5 0	3,461	6,542	45,080 17 0	In the Lowlands, £4.
1822	36,351	247,765 11 2	„ 25 „ 30 - 8 17 0	3,589	6,703	46,324 6 0	
1823	36,637	249,228 12 8	„ 30 „ 40 - 9 9 0	3,586	7,043	47,769 2 0	
1824	37,196	253,107 13 11	„ 40 „ 50 - 10 1 0	3,595	7,539	49,441 0 0	
1825	38,472	248,019 14 7	„ 50 and upwards - 10 13 0 House and Premises rated— Under £20 - 4 14 0 At £20 and under 25 - 6 6 0 „ 25 „ 30 - 7 7 0 „ 30 „ 40 - 8 8 0 „ 40 „ 50 - 9 9 0 „ 50 and upwards - 10 10 0	14,470	263	45,406 16 0	
1826	42,599	231,092 13 6	House and Premises rated— Under £10 - 2 2 0	15,625		50,179 1 0	
1827	43,673	212,980 15 3	At £10 and under 20 - 4 4 0	16,287		52,015 18 9	
1828	45,020	221,052 6 9	„ 20 „ 25 - 6 6 0	16,749		56,516 2 6	Same as in England.
1829	45,304	228,256 13 3	„ 25 „ 30 - 7 7 0	17,371		64,126 10 9	
1830	45,675	228,961 10 6	„ 30 „ 40 - 8 8 0 „ 40 „ 50 - 9 9 0 „ 50 and upwards - 10 10 0	17,202		52,743 0 9	

SPIRIT RETAILERS' LICENCES.

ach Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.				UNITED KINGDOM.				
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
Retailers of Spirits.	Grocers selling Spirits.			Retailers of Spirits.	Retailers of Aqua Vitæ.	Grocers selling Spirits.		
		£ s. d.					£ s. d.	
				37,157			85,122 14 0	1786
				38,014			87,104 18 0	1787
				35,723			177,818 4 0	1788
				34,423			168,289 10 0	1789
				33,944			164,851 17 0	1790
				39,330			200,077 4 1	1791
				32,995			165,504 12 7	1792
				33,074			165,654 18 6	1793
				33,471	4,397		176,019 11 1	1794
				33,307	4,345		174,868 2 11	1795
				32,130	2,104		164,932 6 8	1796
				31,517	2,773		163,730 6 0	1797
				31,362	3,532		164,439 3 10	1798
				31,450	4,249		167,196 18 4	1799
				32,635	3,417		171,804 14 2	1800
				34,494	1,278		176,353 19 0	1801
				35,301	1,313		180,579 18 11	1802
				36,078	2,283		186,060 18 1	1803
See note to years 1736 to 1785.				33,792	No account.		170,548 2 4	1804
				36,063	3,703		189,795 17 10	1805
				36,407	3,650		192,496 6 1	1806
			For Rates of Duty for these years, *see* pp. 64, 65.	37,360	3,913		198,474 9 7	1807
				38,093	3,973		202,785 19 0	1808
				38,590	4,103		206,216 1 9	1809
				39,395	4,020		212,520 6 7	1810
				40,602	5,049		218,985 8 7	1811
				40,506	5,633		220,216 13 6	1812
				40,586	6,003		221,998 2 10	1813
				40,893	5,818		224,164 15 0	1814
				41,594	5,695		216,177 4 4	1815
				38,073	1,809		305,798 4 6	1816
				38,010	298		261,548 1 0	1817
8,709	34	131,925 2 10		47,585	5,996	34	417,114 6 8	1818
9,838		138,702 8 2		49,196	5,641		426,581 5 4	1819
10,261	Included with Retailers.	139,871 0 11		50,359	6,956	Included with Retailers.	437,418 3 6	1820
10,515		139,443 4 2		50,315	6,542		432,608 12 6	1821
10,855		144,525 6 3		50,795	6,703		438,615 3 5	1822
10,882		144,730 7 5		51,105	7,043		441,728 2 1	1823
11,395		146,135 16 0		52,186	7,539		448,684 9 11	1824
13,794	314	122,182 2 2	Retailers of Spirits, same as in England.	66,736	263	314	415,608 12 9	1825
11,899	1,310	71,170 11 7	Grocers selling Spirits in Quantities not exceeding two quarts, if rated—	70,123		1,310	352,442 6 1	1826
16,159	720	63,919 19 6	Under £25 - 9 9 0	76,119		720	328,916 13 6	1827
21,731	337	76,665 10 9	At £25 and under 30 - 10 10 0	83,500		337	354,234 0 0	1828
20,191	185	70,191 12 0	„ 30 „ 40 - 11 11 0	82,866		185	362,574 16 0	1829
17,917	134	57,937 2 9	„ 40 „ 50 - 12 12 0	80,794		134	339,641 14 0	1830
			„ 50 and upwards - 13 13 0					

(*continued.*)

SPIRIT RETAILERS' LICENCES. - - - -

An Account of the Number of Licences issued, the Amount of Duty, and Rate of Duty,

Year.	ENGLAND. Number of Licences issued to Retailers of Spirits (Publicans).	Amount of Duty.	Rate of Duty.	SCOTLAND. Number of Licences issued to Retailers of Spirits (Publicans).	Amount of Duty.	Rate of Duty.
		£ s. d.			£ s. d.	
1831	46,731	232,779 10 9	House and Premises rated— Under £10 - - £ 2 2 0; At £10 and under 20 - - 4 4 0; „ 20 „ 25 - - 6 6 0; „ 25 „ 30 - - 7 7 0; „ 30 „ 40 - - 8 8 0; „ 40 „ 50 - - 9 9 0; „ 50 and upwards - - 10 10 0	17,236	52,573 8 6	
1832	47,340	234,349 14 0		16,530	50,499 17 0	
1833	48,347	238,921 4 9		16,730	50,745 11 6	
1834	47,601	351,375 2 6	House and Premises rated— Under £10 - £2 2 0 — 3 3 0; At £10 and under 20 - 4 4 0 — 6 6 0; „ 20 „ 25 - 6 6 0 — 9 9 0; „ 25 „ 30 - 7 7 0 —11 0 6; „ 30 „ 40 - 8 8 0 —12 12 0; „ 40 „ 50 - 9 9 0 —14 3 6; „ 50 and upwards - 10 10 0 —15 15 0	16,343	72,962 14 6	
1835	48,628	332,330 9 1	House and Premises rated under £10— Consuming under 50 gallons - 2 2 0; „ above 50 „ - 3 3 0; At £10 and under £20— Consuming under 50 gallons - 4 4 0; „ above 50 „ - 6 6 0; At £20 and under £25— Consuming under 50 gallons - 6 6 0; „ above 50 „ - 9 9 0; At £25 and under £30— Consuming under 50 gallons - 7 7 0; „ above 50 „ - 11 0 6; At £30 and under £40— Consuming under 50 gallons - 8 8 0; „ above 50 „ - 12 12 0; At £40 and under £50— Consuming under 50 gallons - 9 9 0; „ above 50 „ - 14 3 6; At £50 and upwards— Consuming under 50 gallons - 10 10 0; „ above 50 „ - 15 15 0	16,429	71,309 5 0	Same as in England.
1836	49,671	248,274 9 7		16,821	50,424 15 10	
1837	50,409	250,923 10 6	House and Premises rated— Under £10 - - £ 2 2 0; At £10 and under £20 - - 4 4 0; „ 20 „ 25 - - 6 6 0; „ 25 „ 30 - - 7 7 0; „ 30 „ 40 - - 8 8 0; „ 40 „ 50 - - 9 9 0; „ 50 and upwards - - 10 10 0	16,596	49,845 0 0	
1838	51,261	255,117 14 0		16,503	49,863 7 3	
1839	52,271	261,434 9 6		16,171	49,084 17 0	
1840	52,680	283,763 4 1	House and Premises rated— Under £10 - £2 2 0 — 2 4 1; At £10 and under £20 - 4 4 0 — 4 8 2¼; „ 20 „ 25 - 6 6 0 — 6 12 3¼; „ 25 „ 30 - 7 7 0 — 7 14 4; „ 30 „ 40 - 8 8 0 — 8 16 4½; „ 40 „ 50 - 9 9 0 — 9 18 5¼; „ 50 and upwards - 10 10 0 —11 0 6	15,513	51,214 18 10	
1841	53,156	286,423 18 3		15,286	51,087 19 5	
1842	52,936	286,164 13 2		15,003	50,232 13 10	
1843	53,020	287,120 4 9		15,094	50,523 6 8	
1844	53,240	289,555 1 4		15,442	51,820 19 5	
1845	53,704	292,951 14 0		15,657	53,462 11 3	
1846	54,281	296,983 0 3		15,527	53,389 8 3	
1847	54,671	299,986 18 2		14,892	52,635 3 6	
1848	54,935	302,080 14 10		14,671	52,485 14 4	
1849	55,417	305,422 9 3		14,605	52,678 15 5	
1850	55,945	309,092 12 10		14,398	52,583 13 4	
1851	56,342	313,864 5 9		14,287	53,073 12 7	
1852	56,957	319,571 15 9		14,411	54,030 15 5	
1853	57,758	327,563 5 8	House and Premises rated— Under £10 - £ 2 4 1; At £10 and under 20 - 4 8 2¼; „ 20 „ 25 - 6 12 3½; „ 25 „ 30 - 7 14 4; „ 30 „ 40 - 8 16 4¾; „ 40 „ 50 - 9 18 5¼; „ 50 and upwards - 11 0 6	78 Publicans and Grocers to retail Spirits and Beer 14,228	47,282 7 10	
Year ended 31st March						
1855	57,912	378,343 15 5		13,555	82,511 12 9	
1856	58,358	380,387 4 3		12,591	77,130 18 5	
1857	58,938	384,955 13 8		12,219	75,043 10 0	
1858	59,672	389,303 17 4		11,842	72,997 11 6	
1859	60,118	394,915 17 0		11,584	71,963 1 5	
1860	61,085	401,033 11 1		11,647	73,069 2 0	
1861	61,584	405,401 9 2	Occasional Licences, for a period not exceeding three days, 5s., from 3d June 1862.	11,640	74,012 0 0	
1862	61,911	409,295 14 6		11,550	74,156 5 3	
1863	62,194	414,773 0 1	Occasional Licences, 2s. 6d. per day, and 10s. for any number of days not less than four nor exceeding six after the first six days, from 29th June 1863.	11,487	74,385 18 9	
1864	64,500	431,126 12 4		11,466	76,385 4 0	
1865	65,501	439,857 7 0		11,568	77,250 14 6	
1866	66,479	452,790 13 3		11,704	79,458 0 9	
1867	67,304	461,645 11 10		11,884	81,793 10 9	
1868	67,698	468,482 10 3		12,013	83,986 15 3	
1869	68,358	479,359 18 8		12,022	85,708 19 9	

House and Premises rated— Under £10 - £ 4 4; At £10 and under 20 - 5 5; „ 20 „ 25 - 9 9; „ 25 „ 30 - 10 10; „ 30 „ 40 - 11 11; „ 40 „ 50 - 12 12; „ 50 and upwards - 13 13

Occasional Licences, same as in England.

The "Amount of Duty" includes the Duty on Licences granted for periods less than

SPIRIT RETAILERS' LICENCES.

each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.				UNITED KINGDOM.			
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Retailers of Spirits (Publicans).	Grocers selling Spirits.			Retailers of Spirits (Publicans).	Grocers selling Spirits.		
		£ s. d.				£ s. d.	
19,141	119	66,818 3 3		83,108	119	352,171 2 6	1831
17,740	121	58,649 19 9		81,610	121	343,499 10 9	1832
20,080	141	66,153 6 6		85,157	141	355,820 2 9	1833
18,628	155	89,096 3 3		82,572	155	513,434 0 3	1834
18,837	204	89,658 0 1	Retailers of Spirits, same as in England. Grocers selling Spirits, if rated— £ s. d. Under £25 - 9 9 0 At £25 and under 30 - 10 10 0 „ 30 „ 40 - 11 11 0 „ 40 „ 50 - 12 12 0 „ 50 and upwards - 13 13 0	83,894	204	493,297 14 2	1835
20,489	242	70,063 7 9		86,981	242	368,762 13 2	1836
20,066	228	65,457 14 0		87,071	228	366,226 4 6	1837
20,399	225	68,188 3 9		88,163	225	373,169 5 0	1838
19,357	533	66,029 8 6		87,799	533	376,548 15 0	1839
15,253	533	55,546 15 11	Retailers of Spirits, same as in England. Grocers selling Spirits, if rated— Under £25 - £9 9 0 — 9 18 5¼ At £25 and under 30 - 10 10 0 — 11 0 6 „ 30 „ 40 - 11 11 0 — 12 2 6½ „ 40 „ 50 - 12 12 0 — 13 4 7 „ 50 and upwards - 13 13 0 — 14 6 7¾	83,516	533	390,524 18 10	1840
13,365	477	49,357 10 11		81,807	477	386,869 8 7	1841
12,339	465	46,312 7 3		80,278	465	382,709 14 3	1842
12,283	466	45,976 3 8		80,397	466	383,619 15 1	1843
12,696	512	48,132 18 5		81,378	512	389,508 19 2	1844
14,184	542	53,188 13 8		83,545	542	399,602 18 11	1845
14,479	190	50,520 2 6		84,287	190	400,892 11 0	1846
13,399	136	46,351 3 6		82,962	136	398,973 5 2	1847
13,829	150	48,543 16 9		83,435	150	403,110 5 11	1848
13,222	140	46,229 12 6		83,244	140	404,330 17 2	1849
13,885	178	49,084 5 2		84,228	178	410,760 11 4	1850
14,158	195	49,891 15 3		84,787	195	416,829 13 7	1851
14,932	192	52,109 2 10		86,300	192	425,711 14 0	1852
15,328	233	53,620 12 2	Retailers of Spirits, same as in England. Grocers selling Spirits, if rated— Under £25 - 9 18 5¼ At £25 and under 30 - 11 0 6 „ 30 „ 40 - 12 2 6½ „ 40 „ 50 - 13 4 7 „ 50 and upwards - 14 6 7¾	87,392	233	428,466 5 8	1853
15,409	242	55,380 8 1		86,876	242	516,235 16 3	Year ended 31st March 1855
15,984	220	55,660 7 4		86,933	220	513,178 10 0	1856
16,408	196	56,982 15 8		87,565	196	516,981 19 4	1857
16,716	212	58,012 6 0		88,230	212	520,313 14 10	1858
16,640	186	57,893 19 8		88,342	186	524,772 18 1	1859
16,552	199	58,034 4 2		89,284	199	532,136 17 3	1860
16,089	209	57,360 10 0		89,313	209	536,773 19 2	1861
15,721	201	56,610 5 0		89,182	201	540,062 4 9	1862
15,124	228	56,174 16 1		88,805	228	545,333 14 11	1863
15,175	241	57,417 8 2		91,141	241	564,929 4 6	1864
15,047	270	57,324 7 9	Occasional Licences, same as in England.	92,116	270	574,432 9 3	1865
15,112	298	58,493 6 5		93,295	298	590,742 0 5	1866
15,190	337	60,117 15 9		94,378	337	603,556 18 4	1867
15,223	387	69,068 0 10		94,934	387	621,537 6 4	1868
15,626	434	71,465 4 9		96,006	434	636,534 3 2	1869

a year, and the Duty on Occasional Licences from the imposition thereof in 1862.

SPIRIT LICENCES.

AN ACCOUNT of the RATES of DUTY on SPIRIT LICENCES in IRELAND from the Year 1770 to the Year 1824.

YEARS.	DESCRIPTION.		RATE OF DUTY. £	s.	d.
1770 to 1790	Retailers of Spirits	In Dublin — From	0	10	0
		to	10	0	0
		In other places	5	0	0
1786 to 1798	Whiskey Factors		2	0	0
1791 to 1797	Retailers of Spirits	In the Cities of Dublin, Cork, Waterford, and Limerick	20	0	0
		In the vicinity of Dublin, and within two miles thereof, and in the suburbs or liberties of Cork, Waterford, and Limerick	15	0	0
		In places not more than five miles from Dublin	10	0	0
		In all other cities, corporate or market towns	6	0	0
		In all other places	4	0	0
1797 to 1806	Rectifiers	per Gallon of still content	0	5	0
1798 to 1803	Retailers of Spirits	In Dublin, Cork, Waterford, and Limerick	30	0	0
		Within two miles of Dublin	20	0	0
		Within five miles of Dublin	15	0	0
		In Belfast, Newry, Galway, Dundalk, Drogheda, Clonmel, Armagh, Londonderry, and Kilkenny	15	0	0
		In all other cities, market and corporate towns	10	0	0
		In all other places	6	0	0
1799 to 1805	Whiskey Factors		20	0	0
1804	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick	33	0	0
		Within two miles of the city of Dublin, and within the rest of the counties of Cork, Waterford, and Limerick	22	0	0
		Within five miles of the city of Dublin, and in the towns of Armagh, Londonderry, Kilkenny, Belfast, Newry, Galway, Dundalk, Drogheda, and Clonmel	16	10	0
		Within all other cities, corporate or market towns	11	0	0
		Within all other places	6	12	0
1805 and 1806	Retailers of Spirits	In the cities of Dublin, Cork, Waterford, and Limerick, and in the town of Belfast	40	0	0
		Within two miles of the city of Dublin; within the rest of the counties of Cork, Waterford, and Limerick, and within one mile of Belfast	33	0	0
		Within five miles of the city of Dublin, within the cities of Armagh, Londonderry, and Kilkenny, and within the towns of Newry, Galway, Dundalk, Drogheda, and Clonmel	22	0	0
		In all other places	11	0	0
1805 and 1806	Spirit Factors		30	0	0
1806 to 1807	Makers of Stills		1	0	0
1807	Rectifiers	per Gallon of still content	0	10	0
1807 to 1824	Retailers of Spirits	In the city of Dublin, and within the Circular Road surrounding the same, and within the district of the said metropolis, or within the cities of Cork, Waterford, or Limerick, including all places surrounded by the said cities, and that part of the city of Limerick called St. Francis's Abbey, or within the town of Belfast — From 25th March 1807	30	0	0
		From 11th August 1807	40	0	0
1807	Dealers in Spirits (selling not less than two gallons nor more than fifty)	Ditto	25	0	0
1807 to 1824	Retailers of Spirits	Within the rest of the respective counties of the cities of Cork, Waterford, and Limerick, or within one mile thereof respectively, or in any place beyond the Circular Road surrounding the city of Dublin, and the wall of the Phœnix Park, not more than two miles distant therefrom, or within one mile of the town of Belfast, or of the public lamps therein — From 25th March 1807	25	0	0
		From 11th August 1807	33	0	0
1807	Dealers in Spirits (as above)	Ditto	20	0	0

(continued.)

SPIRIT LICENCES.

An Account of the Rates of Duty on Spirit Licences in Ireland from the Year 1770 to the Year 1824—*continued.*

Years.	Description.		Rate of Duty. £ s. d.
1807 to 1824	Retailers of Spirits - In any other place within the district of the Excise Office of Dublin, beyond the Circular Road and wall of the Phœnix Park, not distant more than five miles therefrom; and within the cities of Armagh, Londonderry, and Kilkenny, and the towns of Athlone, Ballinasloe, Bandon, Carlow, Cashel, Castlebar, Clonmel, Coleraine, Drogheda, Dundalk, Ennis, Enniskillen, Galway, Kinsale, Lisburne, Longford, Loughrea, Mallow, Newry, New Ross, Sligo, Tipperary, Tralee, Wexford, and Youghal, and within one mile of the Market-house or Market-place therein respectively -	From 25th March 1807 From 11th August 1807	20 0 0 22 0 0
1807	Dealers in Spirits (selling not less than two gallons nor more than fifty)	Ditto - - - - - - -	15 0 0
1807 to 1824 1807	Retailers of Spirits - Dealers in Spirits (as above)	In all other places - - - - - -	11 0 0 10 0 0
1807 to 1824	Retailers of Spirits to troops at any encampment - - - -	per Month	1 0 0
1807	Dealers in Spirits - Not being distillers, selling in quantities not less than fifty gallons of home made Spirits - - - - -		20 0 0
	Not being importers, selling in quantities not less than fifty gallons of foreign Spirits - - - - -		20 0 0
1807	Makers of Stills - In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town in Ireland sending a member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof - - - -		6 0 0
	In all other places - - - - - -		3 0 0
1807 to 1824	Retailers of Spirits at fairs - - - - -	per Day	2 0 0
1808 to 1824	Rectifiers - - - - - - - -	per Gallon of still content	0 10 6
	Dealers in Spirits - - The rates to dealers generally increased 1s. in the pound on the last-mentioned sums, subject to the same limitations as to locality, &c.		—
	Makers of Stills - In the city of Dublin, or within the Circular Road surrounding the same, and in any city or town sending a member to Parliament, or within two miles of the Sessions-house or Market-house or Market-place thereof - - - - -		6 6 0
	In all other places - - - - - -		3 3 0
1813 to 1818	Grocers selling Spirits - In places where the licence to retail Spirits, as above stated, is 40*l.* per annum - - - - - -		30 0 0
	In places where the licence to retail Spirits, as above stated, is 33*l.* per annum - - - - - -		25 0 0
	In places where the licence to retail Spirits, as above stated, is 22*l.* per annum - - - - - -		17 0 0
1813 to 1824	Retailers of Spirits (not exceeding two gallons) - In places where the licence to retail Spirits, as above stated, is 11*l.* per annum - - - - - -		7 0 0
1818	Grocers selling Spirits in quantities under two quarts, and not to be consumed on the premises, subject to the same rate of licence as retailers of Spirits - - - -		—
1823 to 1824	Distillers - - - - - - - - -		10 0 0

METHYLATED SPIRIT LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

Year ended 31st March.	ENGLAND.				SCOTLAND.				IRELAND.				UNITED KINGDOM.			Year ended 31st March.
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	
	Makers.	Retailers.			Makers.	Retailers.			Makers.	Retailers.			Makers.	Retailers.		
	Commenced 1st October 1855.		£ s. d.				£ s. d.				£ s. d.				£ s. d.	
1856	10		105 0 0	Makers, £10 10s.	—		—	Same as in England.	—		—	Same as in England.	10		105 0 0	1856
1857	11		115 10 0		—		—		1		10 10 0		12		126 0 0	1857
1858	9		94 10 0		—		—		—		—		9		94 10 0	1858
1859	9		94 10 0		—		—		1		10 10 0		10		105 0 0	1859
1860	9	Commenced 6th August 1861.	94 10 0		1	Commenced 6th Aug. 1861.	10 10 0		1	Commenced 6th Aug. 1861.	10 10 0		11	Commenced 6th August 1861.	115 10 0	1860
1861	6		63 0 0		1		10 10 0		1		10 10 0		8		84 0 0	1861
1862	5	49	187 19 0	Makers, £10 10s. Retailers, £2 2s.	1	15	47 15 6		1	—	10 10 0		7	64	246 4 6	1862
1863	5	102	307 2 6		1	26	81 18 6		1	2	17 17 0		7	130	406 18 0	1863
1864	4	119	315 10 6		2	25	82 19 0		1	3	16 16 0		7	147	415 5 6	1864
1865	5	127	326 0 6		2	32	90 16 6		1	3	16 16 0		8	162	433 13 0	1865
1866	5	140	383 15 6		2	34	92 18 6		1	7	30 9 0		8	181	507 3 0	1866
1867	5	176	470 8 0		2	41	110 15 6		1	9	32 11 0		8	226	613 14 6	1867
1868	5	785	497 15 0	Makers, £10 10s. Retailers, £2 2s.—10s.	2	112	81 19 0		1	28	26 13 6		8	925	606 7 6	1868
1869	6	991	597 7 6	Makers, £10 10s. Retailers, 10s.	2	148	101 10 0		1	41	32 0 0		9	1,180	730 17 6	1869

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

WINE LICENCES.

WINE LICENCES. - - - - - -

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of

YEAR.	ENGLAND. Number of Licences issued to Retailers of Foreign Wine.	ENGLAND. Amount of Duty.	ENGLAND. Rate of Duty.	SCOTLAND. Number of Licences issued to Retailers of Foreign Wine.	SCOTLAND. Amount of Duty.	SCOTLAND. Rate of Duty.
Commenced 11th Oct. 1790		£ s. d.			£ s. d.	
1791	9,788	29,229 6 10		99	412 3 3	
1792	10,811	28,619 17 4		754	1,373 17 0	
1793	11,639	29,853 6 5		799	1,410 16 3	
1794	11,923	30,350 3 4		785	1,413 18 9	
1795	12,400	31,246 14 7		739	1,376 2 8	
1796	11,972	30,402 18 3		789	1,492 1 8	
1797	11,190	28,392 3 1		801	1,522 17 11	
1798	10,848	27,372 10 5		726	1,392 8 4	
1799	10,821	27,371 8 0		704	1,392 10 3	
1800	11,014	27,835 8 11	£ s. Retailers, not having a Licence to retail Beer or Spirits - - 5 4 Having a Licence to retail Beer but not Spirits 4 4 Having a Licence to retail Beer and Spirits - 2 4	763	1,535 1 11	£ s. d. Retailers, not having a Licence to retail Beer or Spirits - 3 6 8 Having a Licence to retail Beer but not Spirits - - 2 13 4 Having a Licence to retail Beer and Spirits - - 1 6 8
1801	11,363	28,989 8 2		759	1,503 2 4	
1802	11,609	29,553 13 5		853	1,713 1 0	
1803	12,197	31,060 10 7		911	1,812 16 4	
1804	11,910	30,232 11 0		No Account.		
1805	11,722	29,826 4 5		868	1,724 13 4	
1806	12,030	30,704 1 0		856	1,734 13 4	
1807	12,617	32,290 15 6		912	1,848 13 4	
1808	13,094	33,253 9 8		971	1,926 13 4	
1809	13,368	34,065 17 10		1,016	2,027 6 8	
1810	13,962	35,640 9 4		1,044	2,001 6 8	
1811	14,607	37,217 5 0		1,252	2,426 0 0	
1812	14,878	37,610 8 1		1,168	2,238 0 0	
1813	14,805	37,338 4 9		1,062	1,878 0 0	
1814	14,772	37,214 7 10		1,060	1,831 6 8	
1815	15,028	38,182 0 10	£ s. £ s. Retailers, not having a Licence to retail Beer or Spirits - - 5 4—10 8 Having a Licence to retail Beer but not Spirits - - 4 4— 8 8 Having a Licence to retail Beer and Spirits - - 2 4— 4 8	1,109	1,849 6 8	£ s. d. £ s. d. Retailers, not having a Licence to retail Beer or Spirits 3 6 8—6 13 4 Having a Licence to retail Beer but not Spirits 2 13 4—5 6 8 Having a Licence to retail Beer and Spirits - 1 6 8—2 13 4
1816	11,880	61,193 0 6		972	3,201 6 8	
1817	11,006	57,322 16 3	£ s. Retailers, not having a Licence to retail Beer or Spirits - - 10 8 Having a Licence to retail Beer but not Spirits - - 8 8 Having a Licence to retail Beer and Spirits 4 8	974	3,094 13 4	£ s. d. Retailers, not having a Licence to retail Beer or Spirits - 6 13 4 Having a Licence to retail Beer but not Spirits - - 5 6 8 Having a Licence to retail Beer and Spirits - - 2 13 4
1818	10,964	57,541 5 8		1,024	3,184 0 0	
1819	11,305	59,480 4 7		963	2,969 6 8	
1820	11,328	59,113 1 10		1,231	3,749 6 8	
1821	11,209	58,675 8 3		1,098	3,382 13 4	
1822	11,140	58,498 15 1		1,156	3,526 13 4	
1823	11,033	58,073 15 11		1,232	3,724 0 0	
1824	11,251	59,494 3 6	£ s. £ s. Retailers, not having a Licence to retail Beer or Spirits - - - 10 8 Having a Licence to retail Beer but not Spirits - - 8 8—4 4 Having a Licence to retail Beer and Spirits - - 4 8—2 4	1,162	3,544 8 10	£ s. d. £ s. d. Retailers, not having a Licence to retail Beer or Spirits - 6 13 4 Having a Licence to retail Beer but not Spirits 5 6 8—4 4 0 Having a Licence to retail Beer and Spirits - 2 13 4—2 4 0
1825	12,916	46,231 4 1	£ s. Retailers, not having a Licence to retail Beer or Spirits - - 10 8 Having a Licence to retail Beer but not Spirits - - 4 4 Having a Licence to retail Beer and Spirits 2 4	2,580	6,001 15 4	£ s. d. Retailers, not having a Licence to retail Beer or Spirits - 6 13 4 Having a Licence to retail Beer but not Spirits - - 4 4 0 Having a Licence to retail Beer and Spirits 2 4 0
	Dealers. Retailers.			Dealers. Retailers.		
1826	1,637 16,726	58,101 12 8		24 2,347	5,785 17 0	
1827	1,794 17,083	55,803 19 6	£ s. Dealers - - 10 0 Retailers (Publicans), having a Licence to retail Beer but not Spirits 4 4 Having a Licence to retail Beer and Spirits 2 2	33 2,345	5,685 11 0	Same as in ENGLAND.
1828	1,783 17,750	57,154 18 6		41 2,449	5,993 7 6	
1829	1,786 17,734	57,144 11 0		48 2,500	6,019 9 0	
1830	1,791 17,747	56,903 7 6		42 2,491	5,973 11 6	

WINE LICENCES.

DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.			YEAR.
Number of Licences issued to Retailers of Foreign Wine.	Amount of Duty.	Rate of Duty.	Number of Licences issued to Retailers of Foreign Wine.	Amount of Duty.		
				£ s. d.		Commenced 11th Oct. 1790
No Account.		Retailers in Dublin not less than 40*s.* nor more than £40. Elsewhere, not exceeding £20.	9,887	29,641 10 1		1791
			11,565	29,993 14 4		1792
			12,438	31,264 2 8		1793
			12,708	31,764 2 1		1794
			13,139	32,622 17 3		1795
			12,761	31,894 19 11		1796
			11,991	29,915 1 0		1797
			11,574	28,764 18 9		1798
			11,525	28,763 18 3		1799
			11,777	29,370 10 10		1800
			12,122	30,492 10 6		1801
			12,462	31,266 14 5		1802
			13,108	32,873 6 11		1803
			11,910	30,232 11 0		1804
			12,590	31,550 17 9		1805
			12,886	32,438 14 4		1806
			13,529	34,139 8 10		1807
			14,065	35,180 3 0		1808
			14,384	36,093 4 6		1809
			15,006	37,642 16 0		1810
			15,859	39,643 5 0		1811
			16,046	39,848 8 1		1812
			15,867	39,216 4 9		1813
			15,832	39,045 14 6		1814
Vide Account of "SPIRIT RETAILERS' LICENCES" (page 59).		Consolidated with Ale and Strong Water Licences until 1826.	16,137	40,031 7 6		1815
			12,852	64,394 7 2		1816
			11,980	60,417 9 7		1817
			11,988	60,725 5 8		1818
			12,268	62,449 11 3		1819
			12,559	62,862 8 6		1820
			12,307	62,058 1 7		1821
			12,296	62,025 8 5		1822
			12,265	61,797 15 11		1823
			12,413	63,038 12 4		1824
			15,496	52,232 19 5		1825
Dealers.	Retailers.		Dealers.	Retailers.		
524	1,881	12,423 19 6	2,185	20,954	76,311 9 2	1826
277	2,258	8,007 10 0	2,104	21,686	69,497 0 6	1827
267	3,004	9,520 10 0	2,091	23,203	72,668 16 0	1828
242	2,882	8,948 15 0	2,076	23,116	72,112 15 0	1829
219	2,180	7,223 1 6	2,052	22,418	70,100 0 6	1830

GREAT BRITAIN only.

GREAT BRITAIN only.

Same as in ENGLAND.

(*continued.*)

WINE LICENCES.

An Account of the Number of Licences issued,

Year.	ENGLAND. No. of Licences issued. Dealers.	Retailers. Publicans.	Retailers. Under 23 Vict. c. 27.	Amount of Duty. £ s. d.	Rate of Duty.	SCOTLAND. No. of Licences issued. Dealers.	Retailers, Publicans.	Amount of Duty. £ s. d.	Rate of Duty.
1831	1,812	18,107		57,901 15 6		47	2,587	6,253 9 6	
1832	1,726	18,153		57,111 13 6		39	2,552	6,060 5 0	
1833	1,770	18,639		58,553 12 6	Dealers £ 10 0	40	2,593	6,160 13 6	
1834	1,756	18,531		58,132 1 0	Retailers (Publicans) having a Licence to retail Beer but not Spirits £ 4 4	36	2,541	6,011 17 0	
1835	1,734	18,961		58,987 19 0		32	2,582	6,067 6 0	
1836	1,759	19,669		60,642 11 6	Having a Licence to retail Beer and Spirits £ 2 2	33	2,779	6,481 12 6	
1837	1,716	20,303		61,605 17 6		30	2,833	6,566 17 6	
1838	1,732	20,858		62,878 5 6		28	2,833	6,494 2 0	
1839	1,797	21,782		65,720 1 0		32	2,883	6,679 10 6	
1840	1,793	22,157		69,479 16 2	Dealers £ 10 10 0 Retailers (Publicans) having a Licence to retail Beer but not Spirits £4 4s.—4 8 2¼ Having a Licence to retail Beer and Spirits £2 2s.—2 4 1	54	2,805	6,847 2 5	Same as in England.
1841	1,750	22,421		69,558 3 8		30	2,918	7,065 10 2	
1842	1,682	22,167		68,255 18 2		26	2,867	6,904 8 4	
1843	1,726	22,076		68,290 19 1		55	2,826	7,053 4 0	
1844	1,698	22,186		68,519 1 10		28	2,928	7,084 10 9	
1845	1,613	22,493		67,930 5 10		19	3,098	7,375 19 4	
1846	1,574	23,045		68,710 14 2		17	3,269	7,745 12 1	
1847	1,553	23,388		69,247 12 9		12	3,346	7,819 0 4	
1848	1,485	23,389		68,294 8 3		12	3,447	8,051 2 2	
1849	1,475	23,416		68,202 5 0		12	3,504	8,094 13 4	
1850	1,493	23,527		68,663 2 7	Dealers £ 10 10 0	13	3,636	8,421 4 2	
1851	1,487	23,770		69,252 10 1	Retailers (Publicans) having a licence to retail Beer but not Spirits £ 4 8 2¼	15	3,709	8,599 16 6	
1852	1,469	24,192		69,871 12 6		16	3,827	8,910 10 11	
1853	1,508	24,706		71,251 16 1	Having a Licence to retail Beer and Spirits 2 4 1	22	Publicans or Grocers 3,940	5,677 12 3	
Year ended 31 Mar. 1855	1,495	24,998		71,042 1 2		25	3,272	7,507 10 7	
1856	1,464	24,777		70,997 18 5		24	2,866	6,607 7 3	
1857	1,454	25,023		71,574 4 4		20	3,798	8,749 16 8	
1858	1,442	25,370		72,113 15 4		19	3,844	8,830 9 4	
1859	1,426	25,427		72,157 14 11		17	3,870	8,925 3 5	Dealers £ 10 10 0 Publicans and Grocers having Justices' Certificate to retail Beer but not Spirits £ 4 8 2¼ Having Justices' Certificate to retail Spirits, or Beer and Spirits £ 2 4 1
1860	1,471	25,932	Commenced 1 July 1860 —	73,870 19 9		19	4,054	9,299 14 3	
1861	1,642	26,687	2	80,858 10 9	Dealers and Retailers (Publicans) as above.	24	4,348	10,274 19 2	
1862	1,807	27,277	1,440	87,034 9 6	Retailers under 23 Vict. c. 27. £ s. To be drunk on the Premises: Rated under £50 3 3 At £50 or upwards 5 5 Not to be drunk on the Premises: Rated under £50 2 2 At £50 or upwards 3 3	49	4,528	10,880 12 8	
1863	1,939	27,735	2,101	91,287 17 0		47	4,724	11,230 4 5	
1864	2,089	28,430	2,515	96,071 19 2		51	4,917	11,833 9 2	
1865	2,322	29,418	3,033	102,854 16 8		57	5,245	11,607 4 10	
1866	2,541	30,524	3,758	109,904 14 8		62	5,602	13,420 17 10	
1867	2,788	31,539	4,492	117,471 3 2		62	6,016	14,353 9 11	
1868	3,046	32,359	5,015	124,608 0 7		66	6,478	15,362 11 7	
1869	3,419	33,262	5,495	131,944 15 2	Occasional Licences to retailers: Not exceeding 3 days at one time, 1s. per day, from 13th May 1864.	83	6,713	16,055 1 5	

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year

WINE LICENCES.

the Amount of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.					UNITED KINGDOM.				
No. of Licences issued.			Amount of Duty.	Rate of Duty.	Number of Licences issued.			Amount of Duty.	Year.
Dealers.	Retailers.				Dealers.	Retailers.			
	Publicans.	Under 23 Vict. c. 107.				Publicans.	Under 23 Vict. cc. 27 & 107.		
			£ s. d.					£ s. d.	
207	3,048		8,871 0 0		2,066	24,012		73,026 5 0	1831
195	2,509		7,664 12 6		1,960	23,214		70,836 11 0	1832
180	2,931		8,355 15 3		1,990	24,163		73,070 1 3	1833
168	2,757		7,983 14 6		1,960	23,829		72,127 12 6	1834
168	2,748		7,854 0 0		1,934	24,291		72,909 5 0	1835
165	3,029		8,408 17 0		1,957	25,477		75,533 1 0	1836
162	2,916		8,046 1 6		1,908	26,052		76,218 16 6	1837
170	2,831		8,362 3 0		1,930	26,522		77,734 10 6	1838
185	2,707		8,268 13 6		2,014	27,372		80,668 5 0	1839
173	2,216		7,453 17 2		2,020	27,178		83,780 15 9	1840
169	1,993		6,914 14 0		1,949	27,332		83,538 7 10	1841
167	1,956		6,782 19 1		1,875	26,990		81,943 5 7	1842
168	1,922		6,704 3 7		1,949	26,824		82,048 6 8	1843
170	2,017		6,990 8 7		1,896	27,131		82,594 1 2	1844
160	2,152		6,947 4 1		1,792	27,743		82,253 9 3	1845
153	2,203		6,818 6 0		1,744	28,517		83,274 12 3	1846
133	2,228		6,598 0 10		1,698	28,962		83,664 13 11	1847
132	2,247		6,617 15 9		1,629	29,083		82,963 6 2	1848
133	2,110		6,254 9 0		1,620	29,030		82,551 7 4	1849
137	2,252		6,646 5 3	Same as in England.	1,643	29,415		83,730 12 0	1850
123	2,249		6,534 11 2		1,625	29,728		84,386 17 9	1851
124	2,324		6,688 0 8		1,609	30,343		85,470 4 1	1852
122	2,361		6,740 7 1		1,652	31,007		83,669 15 5	1853
									Year ended 31 Mar.
134	2,491		7,248 17 6		1,654	30,761		85,798 9 3	1855
131	2,592		7,378 19 2		1,619	30,235		84,984 4 10	1856
123	2,730		7,600 15 4		1,597	31,551		87,924 16 4	1857
116	2,860		7,819 9 0		1,577	32,074		88,763 13 8	1858
123	2,957		8,118 4 6		1,566	32,254		89,201 2 10	1859
		Commenced 1 July 1860					Commenced 1st July 1860.		
126	3,123	—	8,540 0 7		1,616	33,109		91,710 14 7	1860
131	3,596	—	9,870 3 5		1,797	34,631	2	101,003 13 4	1861
136	3,904	18	10,618 17 9		1,992	35,709	1,458	108,533 19 11	1862
141	4,076	55	11,056 15 1		2,127	36,535	2,156	113,574 16 6	1863
140	4,292	72	11,693 18 7		2,280	37,639	2,587	119,599 6 11	1864
135	4,476	100	11,995 0 10		2,514	39,139	3,133	126,457 2 4	1865
133	4,893	116	13,190 19 5		2,736	41,019	3,874	136,516 11 11	1866
136	5,309	149	14,147 10 5		2,986	42,864	4,641	145,972 3 6	1867
134	5,590	152	14,654 13 3		3,246	44,427	5,167	154,625 5 5	1868
137	5,947	185	15,640 17 10		3,639	45,922	5,680	163,640 14 5	1869

England and Ireland.

and the Duty on occasional Licences from the Imposition thereof in 1864.

REFRESHMENT HOUSE LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868 (ended 31st March 1869).

YEAR ended 31st March.	ENGLAND.			IRELAND.			ENGLAND and IRELAND.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced 1st July 1860.		£ s. d.			£ s. d.			£ s. d.
1861	*4,336	3,353 3 6	Rated under 30*l.* - 10*s.* 6*d.* At 30*l.* or upwards - 1*l.* 1*s.*	*22	12 19 10	Same as in ENGLAND.	*4,358	3,366 3 4
1862	5,350	5,209 3 7		74	66 16 1		5,424	5,275 19 8
1863	5,078	4,415 15 6		76	59 17 0		5,154	4,475 12 6
1864	5,004	4,379 16 3		76	57 1 10		5,080	4,436 18 1
1865	5,151	4,573 16 0		85	61 5 10		5,236	4,635 1 10
1866	5,385	4,733 13 3		85	67 17 1		5,470	4,801 10 4
1867	5,841	5,161 13 4		83	65 9 10		5,924	5,227 3 2
1868	6,106	5,452 5 1		77	63 13 1		6,183	5,515 18 2
1869	6,320	5,687 9 1		87	68 5 0		6,407	5,755 14 1

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

* The Refreshment House Licences imposed from 1st July 1860 expired on the 31st March following. The number of Licences stated for the Year ended 31st March 1861 is the number issued for that period.

SWEETS LICENCES.

SWEETS LICENCES. - - - - -

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY

YEAR.	ENGLAND.				SCOTLAND.			
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.
	Makers.	Retailers.			Makers.	Retailers.		
Commenced.			£ s. d.				£ s. d.	
1785	108	—	480 0 0		—	—	—	
1786	105	—	457 0 0		—	—	—	
1787	81	—	313 0 0	£ s. Makers of Mead - - - 1 0	—	—	—	
1788	66	—	278 0 0	„ Other Sweets - 5 0	—	—	—	
1789	56	—	228 0 0		—	—	—	
1790	51	—	207 0 0		—	—	—	
1791	53	865	2,135 18 5		—	8	17 12 0	
1792	50	889	2,202 17 8		—	13	28 12 0	
1793	44	880	2,147 16 4		—	5	11 0 0	
1794	54	929	2,295 17 6		—	10	22 0 0	
1795	49	907	2,224 4 7		—	7	15 8 0	
1796	47	946	2,322 1 3		—	9	19 16 0	
1797	45	966	2,351 4 3		—	6	13 4 0	
1798	38	903	2,169 14 10		—	4	8 16 0	
1799	47	875	2,160 8 2		—	6	13 4 0	
1800	44	907	2,230 8 3		—	10	22 0 0	
1801	40	929	2,257 3 7	£ s.	—	10	22 0 0	
1802	51	967	2,376 9 9	Makers of Mead - - 1 0	—	8	17 12 0	
1803	50	984	2,429 7 9	„ Other Sweets - 5 0 Retailers of Sweets and Mead 2 4	—	6	13 4 0	
1804	56	1,005	2,486 18 6		No Account.		No Account.	
1805	55	1,048	2,583 13 7		1	8	22 12 0	
1806	51	1,054	2,605 19 1		1	7	20 8 0	Same as in England.
1807	52	1,096	2,708 14 9		1	12	31 8 0	
1808	56	1,083	2,682 3 3		1	12	31 8 0	
1809	69	1,099	2,784 18 9		1	14	35 16 0	
1810	68	1,080	2,722 18 11		1	18	44 12 0	
1811	74	1,078	2,777 5 6		3	23	65 12 0	
1812	61	1,086	2,726 13 10		3	16	50 4 0	
1813	64	1,114	2,807 18 8		4	20	64 0 0	
1814	55	1,115	2,762 18 9		5	17	62 8 0	
1815	59	1,113	2,875 19 11	£ £ Makers of Mead - - 1— 2 „ Other Sweets - 5—10 Retailers of Sweets and Mead - £2 4s.—£4 8s.	8	28	101 12 0	
1816	32	884	4,238 2 6		4	26	154 8 0	
1817	29	834	3,985 13 0	£ s. Makers of Mead - - 2 0	1	22	106 16 0	
1818	37	788	3,910 14 7	„ Other Sweets - 10 0 Retailers of Sweets and Mead 4 8	1	22	106 16 0	
1819	34	787	3,858 14 10		1	21	60 12 0	
1820	30	827	2,196 11 6	Makers of Mead - - 2 0 „ Other Sweets - 10 0 Retailers - - 4l. 8s.—2 4	2	29	86 0 0	
1821	28	827	2,110 10 10		3	33	102 12 0	
1822	26	790	2,026 2 2		1	27	69 8 0	
1823	22	772	1,938 6 2	Makers of Mead - - 2 0 „ Other Sweets - 10 0	2	34	94 16 0	
1824	26	803	2,043 2 2	Retailers of Sweets and Mead 2 4	2	37	101 8 0	
1825	20	817	2,025 9 5		2	28	34 15 0	

- - - - - - - SWEETS LICENCES.

in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.				UNITED KINGDOM.				
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.		Year.
Makers.	Retailers.			Makers.	Retailers.			
						£ s. d.		
—	—	—		108	—	480 0 0	England only.	1785
—	—	—		105	—	457 0 0		1786
—	—	—		81	—	313 0 0		1787
—	—	—		66	—	278 0 0		1788
—	—	—		56	—	228 0 0		1789
—	—	—		51	—	207 0 0		1790
—	—	—		53	873	2,153 10 5		1791
—	—	—		50	902	2,231 9 8		1792
—	—	—		44	885	2,158 16 4		1793
—	—	—		54	939	2,317 17 6		1794
—	—	—		49	914	2,239 12 7		1795
—	—	—		47	955	2,341 17 3		1796
—	—	—		45	972	2,364 8 3		1797
—	—	—		38	907	2,178 10 10		1798
—	—	—		47	881	2,173 12 2		1799
				44	917	2,252 8 3		1800
				40	939	2,279 3 7		1801
No Account.				51	975	2,394 1 9		1802
			£ s.	50	990	2,442 11 9		1803
			Makers of Mead and other Sweets - 2 0	56	1,005	2,486 18 6		1804
				56	1,056	2,606 5 7		1805
				52	1,061	2,626 7 1		1806
During these Years, Licences to Makers, &c. of Sweets, were issued at the Stamp Office.				53	1,108	2,740 2 9		1807
				57	1,095	2,713 11 3		1808
				70	1,113	2,820 14 9		1809
				69	1,098	2,767 10 11		1810
				77	1,101	2,842 17 6		1811
				64	1,102	2,776 17 10		1812
				68	1,134	2,871 18 8		1813
				60	1,132	2,825 6 9		1814
		27 11 3	£ s.	67	1,141	3,005 3 2		1815
			Makers of Mead - - - 2 2					
		28 7 0	" Other Sweets - - 5 5	36	910	4,420 17 6		1816
		16 16 0	Licence to Retail included with Licence to retail Spirits.	30	856	4,109 5 0		1817
		8 8 0		38	810	4,025 18 7		1818
No Account of the Number of Licences.		14 14 0		35	808	3,934 0 10		1819
		13 13 0		32	856	2,296 4 6		1820
		23 12 6		31	860	2,236 15 4		1821
		24 3 0		27	817	2,119 13 2		1822
		15 4 6		24	806	2,048 6 8		1823
		47 5 0		28	840	2,191 15 2		1824
29	50	115 14 6		51	895	2,175 18 11		1825

(continued.)

SWEETS LICENCES. - - - - -

An Account of the Number of Licences

Year.	ENGLAND.				SCOTLAND.			
	Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Rate of Duty.
	Makers.	Retailers.			Makers.	Retailers.		
			£ s. d.				£ s. d.	
1826	19	688	858 12 9		2	31	40 8 6	
1827	18	723	833 3 6		2	33	41 14 9	
1828	16	714	825 6 0		2	41	49 17 6	
1829	16	696	811 18 3		2	45	51 16 3	
1830	17	673	768 17 3	Makers of Mead and other Sweets - - - £2 2s.	1	35	40 13 9	
1831	16	682	790 2 6	Retailers of Sweets and Mead £1 1s.	2	40	47 10 3	
1832	16	718	833 19 3		2	44	53 11 0	
1833	15	773	890 13 3		3	42	56 14 0	
1834	15	829	975 3 9		5	37	52 10 0	
1835	Ceased.	1,023	1,196 4 3		Ceased.	42	48 0 9	
1836		1,266	1,467 18 0			40	48 9 0	
1837		1,655	1,941 3 9	Retailers - - - £1 1s.		70	84 13 6	
1838		1,973	2,280 1 6			77	86 4 0	
1839		2,293	2,608 4 0			87	97 18 3	
1840		2,483	2,935 11 5	Retailers - £1 1s.—£1 2s. 0½d.		78	93 5 1	
1841		2,729	3,225 7 10			88	102 9 8	
1842		2,969	3,532 5 6			93	108 0 1	
1843		3,181	3,727 18 2			76	87 6 9	
1844		3,437	4,068 8 5			83	96 8 6	
1845		3,852	4,560 15 0			90	104 19 5	
1846		4,382	5,174 0 11			91	110 9 6	
1847		4,909	5,814 17 6			90	107 3 6	
1848		5,198	6,054 6 11			91	106 6 11	Same as in England.
1849		5,514	6,434 5 6			84	95 1 1	
1850		5,850	6,781 8 10			89	103 17 4	
1851		6,292	7,333 9 3			89	100 16 9	
1852		6,752	7,950 13 0	Retailers - - £1 2s. 0½d.		79	91 9 4	
1853		7,256	8,462 11 11			81	72 3 7	
Year ended 31st Mar.								
1855		7,596	8,796 10 6			76	91 3 11	
1856		7,930	9,153 18 2			81	91 4 0	
1857		8,315	9,661 7 2			89	102 15 5	
1858		8,786	10,159 16 9			104	123 8 7	
1859		9,104	10,521 10 11			110	126 9 3	
1860	Dealers.	9,653	11,173 13 4		Dealers.	115	130 17 5	
1861	37	9,487	11,161 13 11		16	94	225 3 5	
1862	83	9,217	11,071 7 8		19	82	201 7 3	
1863	82	9,184	11,007 0 8		20	71	199 8 7	
1864	84	9,238	11,181 17 0		20	92	212 14 6	
1865	89	9,685	11,697 8 7	Retailers - - £1 2s. 0½d.	20	94	216 3 6	
1866	89	9,905	11,970 18 2	Dealers - - £5 5s. 0d.	21	97	227 1 3	
1867	88	10,129	12,238 18 10		19	99	231 3 2	
1868	91	10,438	12,545 10 3		18	111	223 6 2	
1869	91	10,215	12,252 5 9		18	104	211 17 5	

Note.—The "Amount of Duty" includes the Dut

SWEETS LICENCES.

issued, the Amount of Duty, and Rate of Duty, &c.—*continued.*

IRELAND.				UNITED KINGDOM.			
Number of Licences issued.		Amount of Duty.	Rate of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Makers.	Retailers.			Makers.	Retailers.		
		£ s. d.				£ s. d.	
19	259	480 12 9		40	978	1,379 14 0	1826
16	303	357 5 3		36	1,059	1,232 3 6	1827
19	362	453 17 3		37	1,117	1,329 0 9	1828
18	322	392 19 3		36	1,063	1,256 13 9	1829
12	241	288 15 0		30	949	1,098 6 0	1830
13	154	194 10 3		31	876	1,032 3 0	1831
7	121	151 4 0		25	883	1,038 14 3	1832
9	108	138 6 9		27	923	1,085 14 0	1833
8	58	78 4 6		28	924	1,105 18 3	1834
Ceased.	42	47 10 3		Ceased.	1,107	1,291 15 3	1835
	36	39 18 0			1,342	1,556 5 0	1836
	25	28 12 3			1,750	2,054 9 6	1837
	25	28 12 3			2,075	2,394 17 9	1838
	21	24 18 9			2,401	2,731 1 0	1839
	29	34 7 2			2,590	3,063 3 8	1840
	27	30 0 7			2,844	3,357 18 1	1841
	33	37 9 5			3,095	3,677 15 0	1842
	46	56 4 1			3,303	3,871 9 0	1843
	32	39 7 11			3,552	4,204 4 10	1844
	43	53 8 11			3,985	4,719 3 4	1845
	52	62 16 5			4,525	5,347 6 10	1846
	49	68 1 8			5,048	5,990 2 8	1847
	54	65 0 4			5,343	6,225 14 2	1848
	54	67 10 0	Same as in England.		5,652	6,596 16 7	1849
	92	113 10 1			6,031	6,998 16 3	1850
	109	133 18 0			6,490	7,568 4 0	1851
	126	151 10 8			6,957	8,193 13 0	1852
	113	128 13 5			7,450	8,663 8 11	1853
							Year ended 31st March
	104	120 2 6			7,876	9,007 16 11	1855
	98	112 8 2			8,109	9,357 10 4	1856
	103	122 17 6			8,507	9,887 0 1	1857
	109	128 7 10			8,999	10,411 13 2	1858
	113	129 19 9			9,327	10,777 19 11	1859
Dealers.	121	140 10 2		Dealers.	9,889	11,445 0 11	1860
4	123	155 4 6		57	9,704	11,542 1 10	1861
9	103	166 19 4		111	9,402	11,439 14 3	1862
9	81	146 4 9		111	9,336	11,352 14 0	1863
10	84	154 14 3		114	9,414	11,549 5 9	1864
11	81	155 3 0		120	9,860	12,068 15 1	1865
14	84	170 9 7		124	10,086	12,368 9 0	1866
14	90	186 9 0		121	10,318	12,656 11 0	1867
14	107	198 17 1		123	10,656	12,967 13 6	1868
14	122	223 1 1		123	10,441	12,687 4 3	1869

on Licences granted for periods less than a year.

STEAM BOAT AND PACKET BOAT LICENCES (FOR SALE OF EXCISEABLE LIQUORS).

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced.		£ s. d.			£ s. d.			£ s. d.			£ s. d.
1828	102	102 0 0		34	34 0 0		1	1 0 0		137	137 0 0
1829	202	202 0 0		68	68 0 0		1	1 0 0		271	271 0 0
1830	151	151 0 0		59	59 0 0		2	2 0 0		212	212 0 0
1831	141	141 0 0		54	54 0 0		4	4 0 0		199	199 0 0
1832	184	184 0 0		71	71 0 0		2	2 0 0		257	257 0 0
1833	209	209 0 0		70	70 0 0		—	—		279	279 0 0
1834	200	200 0 0	£1.	77	77 0 0		—	—		277	277 0 0
1835	221	221 0 0		90	90 0 0		—	—		311	311 0 0
1836	229	229 0 0		70	70 0 0		2	2 0 0		301	301 0 0
1837	223	223 0 0		73	73 0 0		9	9 0 0		305	305 0 0
1838	242	242 0 0		87	87 0 0		5	5 0 0		334	334 0 0
1839	256	256 0 0		94	94 0 0		16	16 0 0		366	366 0 0
1840	254	265 11 0	£1–£1 1s.	93	97 11 0		25	26 0 0		372	389 2 0
1841	243	255 3 0		86	90 6 0		33	34 13 0		362	380 2 0
1842	261	274 1 0		85	89 5 0		33	34 13 0		379	397 19 0
1843	252	264 12 0		78	81 18 0		29	30 9 0		359	376 19 0
1844	252	264 12 0		87	91 7 0		42	44 2 0		381	400 1 0
1845	263	276 3 0		96	100 16 0		34	35 14 0		393	412 13 0
1846	254	266 14 0		81	85 1 0		33	34 13 0		368	386 8 0
1847	237	248 17 0		87	91 7 0		23	24 3 0		347	364 7 0
1848	234	245 14 0		85	89 5 0		24	25 4 0		343	360 3 0
1849	258	270 18 0		82	86 2 0		21	22 1 0		361	379 1 0
1850	258	270 18 0		74	77 14 0		18	18 18 0		350	367 10 0
1851	262	275 2 0		75	78 15 0		23	24 3 0		360	378 0 0
1852	245	257 5 0		65	68 5 0		24	25 4 0		334	350 14 0
1853	247	259 17 0		79	82 19 0		35	36 15 0		361	379 11 0
Year ended 31st Mar.											
1855	253	265 13 0	£1 1s.	81	85 1 0		47	49 7 0		381	400 1 0
1856	217	227 17 0		81	85 6 3		33	34 13 0		331	347 16 3
1857	239	251 4 3		95	99 15 0		53	55 13 0		387	406 12 3
1858	234	245 14 0		86	90 6 0		45	47 5 0		365	383 5 0
1859	257	270 2 3		79	82 19 0		53	55 13 0		389	408 14 3
1860	252	265 2 6		85	89 5 0		52	54 12 0		389	408 19 6
1861	242	254 2 0		92	96 12 0		44	46 4 0		378	396 18 0
1862	233	244 13 0		98	102 18 0		50	52 10 0		381	400 1 0
1863	217	227 17 0		90	94 10 0		45	47 5 0		352	369 12 0
1864	206	219 3 9		88	93 3 9		40	42 5 3		334	354 12 9
1865	209	224 8 9		92	100 0 3		41	44 7 3		342	368 16 3
1866	205	222 6 9		89	100 16 0		40	43 1 0		334	366 3 9
1867	210	228 18 0		95	103 19 0		44	47 5 0		349	380 2 0
1868	214	230 4 3		96	102 7 6		52	56 8 9		362	389 0 6
1869	228	245 14 0		94	105 10 6		52	56 19 3		374	408 3 9

Same as in ENGLAND.

Same as in ENGLAND.

Note.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

APPRAISERS' AND HOUSE AGENTS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT OF DUTY, and RATE OF DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.				SCOTLAND.				IRELAND.				UNITED KINGDOM.			
	No. of Licences issued.	Amount of Duty.		Rate of Duty.	No. of Licences issued.	Amount of Duty.		Rate of Duty.	No. of Licences issued.	Amount of Duty.		Rate of Duty.	No. of Licences issued.	Amount of Duty.		
Commenced 5th July.	No account can be rendered prior to the year 1828.															
1806 to 1814	—	—		6*s.*	—	—										
1815 to 1827	—	—		10*s.*	—	—										
	Appraisers.	£	*s.*	*d.*	Appraisers.	£	*s.*	*d.*					Appraisers.	£	*s.*	*d.*
1828	3,496	1,748	0	0	93	46	10	0					3,589	1,794	10	0
1829	3,525	1,762	10	0	64	32	0	0					3,589	1,794	10	0
1830	3,690	1,845	0	0	62	31	0	0					3,752	1,876	0	0
1831	3,650	1,825	0	0	74	37	0	0					3,724	1,862	0	0
1832	3,543	1,771	10	0	74	37	0	0					3,617	1,808	10	0
1833	3,572	1,786	0	0	51	25	10	0					3,623	1,811	10	0
1834	3,519	1,759	10	0	64	32	0	0					3,583	1,791	10	0
1835	3,540	1,770	0	0	24	12	0	0					3,564	1,782	0	0
1836	3,593	1,796	10	0	60	30	0	0					3,653	1,826	10	0
1837	3,916	1,958	0	0	70	35	0	0					3,986	1,993	0	0
1838	3,960	1,980	0	0	67	33	10	0					4,027	2,013	10	0
1839	4,077	2,038	10	0	62	31	0	0					4,139	2,069	10	0
1840	4,020	2,010	0	0	71	35	10	0					4,091	2,045	10	0
1841	3,964	1,982	0	0	77	38	10	0					4,041	2,020	10	0
1842	3,909	1,954	10	0	80	40	0	0	Commenced 10th October 1842. Appraisers. 32	16	0	0	4,021	2,010	10	0
1843	4,091	2,045	10	0	74	37	0	0	64	32	0	0	4,229	2,114	10	0
1844	4,185	2,092	10	0	104	52	0	0	44	22	0	0	4,333	2,166	10	0
1845	3,397	3,422	0	0	80	85	0	0	40	20	0	0	3,517	3,527	0	0
1846	2,488	4,977	0	0	67	134	0	0	19	38	0	0	2,574	5,149	0	0
1847	2,589	5,178	10	0	65	130	0	0	23	46	0	0	2,677	5,354	10	0
1848	2,489	4,979	0	0	69	138	0	0	11	22	0	0	2,569	5,139	0	0
1849	2,440	4,880	0	0	92	184	0	0	22	44	0	0	2,554	5,108	0	0
1850	2,679	5,358	0	0	83	166	0	0	19	38	0	0	2,781	5,562	0	0
1851	2,649	5,298	0	0	75	150	0	0	21	42	0	0	2,745	5,490	0	0
1852	2,623	5,246	0	0	76	152	0	0	7	14	0	0	2,706	5,412	0	0
1853	2,669	5,338	0	0	74	148	0	0	12	24	0	0	2,755	5,510	0	0
Ended 31st Mar.																
1855	2,656	5,312	0	0	90	180	0	0	19	38	0	0	2,765	5,530	0	0
1856	2,668	5,336	0	0	107	214	0	0	13	26	0	0	2,788	5,576	0	0
1857	2,627	5,254	0	0	99	198	0	0	21	42	0	0	2,747	5,494	0	0
1858	2,593	5,186	0	0	83	166	0	0	17	34	0	0	2,693	5,386	0	0
1859	2,653	5,306	0	0	84	168	0	0	16	32	0	0	2,753	5,506	0	0
1860	2,624	5,248	0	0	79	158	0	0	15	30	0	0	2,718	5,436	0	0
1861	2,682	5,364	0	0	93	186	0	0	17	34	0	0	2,792	5,584	0	0
	Appraisers and House Agents.				Appraisers and House Agents.				Appraisers and House Agents.				Appraisers and House Agents.			
1862	3,406	6,812	0	0	339	678	0	0	20	40	0	0	3,765	7,530	0	0
1863	3,170	6,340	0	0	268	536	0	0	20	40	0	0	3,458	6,916	0	0
1864	3,207	6,414	0	0	280	560	0	0	21	42	0	0	3,508	7,016	0	0
1865	3,259	6,518	0	0	273	546	0	0	14	28	0	0	3,546	7,092	0	0
1866	3,442	6,884	0	0	288	576	0	0	21	42	0	0	3,751	7,502	0	0
1867	3,580	7,160	0	0	290	580	0	0	28	56	0	0	3,898	7,796	0	0
1868	3,600	7,200	0	0	277	554	0	0	29	58	0	0	3,906	7,812	0	0
1869	3,618	7,236	0	0	284	568	0	0	20	40	0	0	3,922	7,844	0	0

£2 — Appraisers £2. House Agents £2.

Same as in ENGLAND.

Same as in ENGLAND.

GREAT BRITAIN only.

GREAT BRITAIN only.

These Licences were transferred from the stamps per Act 27 & 28 Vict. c. 56.

AUCTIONEERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the RATE of DUTY, and AMOUNT of DUTY, in each Year, from the Repeal of the AUCTION DUTY in the Year 1845 to the Year ended 31st March 1869.

YEAR.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.	
	Number.	Rate of Duty.	Number.	Rate of Duty.	Number.	Rate of Duty.	Number.	Amount of Duty.
								£
1845	3,264	£5 5s.—£10.	379		283		3,926	39,260
1846	3,228		396		284		3,908	39,080
1847	3,384		406		316		4,106	41,060
1848	3,533		437		304		4,274	42,740
1849	3,491		448		305		4,244	42,440
1850	3,518		457		294		4,269	42,690
1851	3,448		444		317		4,209	42,090
1852	3,419		444		287		4,150	41,500
1853	3,441		433		296		4,170	41,700
Year ended 31st March.								
1855	3,509		438		300		4,247	42,470
1856	3,597		434		315		4,346	43,460
1857	3,589	£10	438	As in ENGLAND.	343	As in ENGLAND.	4,370	43,700
1858	3,581		425		352		4,358	43,580
1859	3,652		435		359		4,446	44,460
1860	3,609		427		375		4,411	44,110
1861	3,705		396		389		4,490	44,900
1862	3,874		407		404		4,685	46,850
1863	3,900		449		405		4,754	47,540
1864	3,930		460		398		4,788	47,880
1865	3,987		448		401		4,836	48,360
1866	4,045		455		408		4,908	49,080
1867	4,175		447		405		5,027	50,270
1868	4,316		449		399		5,164	51,640
1869	4,400		470		406		5,276	52,760

DOGS.

AN ACCOUNT of the NUMBER charged and RATE of DUTY in each Year, from the Imposition thereof to the Year 1868 (ended 31st March 1869).

YEAR.	ENGLAND. Number of Packs of Hounds.	ENGLAND. Number of Other Dogs.	SCOTLAND. Number of Packs of Hounds.	SCOTLAND. Number of Other Dogs.	GREAT BRITAIN. Number of Packs of Hounds.	GREAT BRITAIN. Number of Other Dogs.	Rates of Duty.
Commenced 5th July 1796.							For each Hound, Pointer, Setting Dog, Spaniel, Lurcher, or Terrier, or two or more Dogs of any description, for each Dog - - - - - 5s. 0d. One Dog not being a Greyhound, Hound, &c. - - 3s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 20l. 0s.
1796							
1797							
1798							
1799							For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - - 6s. 0d. One Dog not being a Greyhound, Hound, &c. - - 4s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 24l. 0s.
1800							
1801							
1802					No account of the number charged can be rendered until the Year 1812.		For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - - 10s. 0d. One Dog not being a Greyhound, Hound, &c. - - 6s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 30l. 0s.
1803							
1804							
1805							
1806							
1807							10 per cent. in addition to above rates.
1808							
1809							
1810							
1811							For each Hound, Pointer, &c., or two or more Dogs of any description, for each Dog - - - - 11s. 6d. One Dog not being a Greyhound, Hound, &c. - - 7s. 0d. Every pack of Hounds where the Duty is compounded for - - - - - - - 34l. 0s.
1812					69	328,908	
1813					67	325,009	
1814	The number charged in England and Scotland respectively cannot be distinguished until the Year 1836.				67	318,526	
1815					64	309,865	
1816					66	289,681	
1817					60	291,873	
1818					61	301,449	
1819					65	310,806	
1820					72	312,311	
1821					68	319,788	
1822					66	325,049	
1823					68	333,880	
1824					70	335,191	
1825					72	330,978	For each Greyhound - - - - - - 1l. 0s.
1826					74	339,783	For each Hound, Pointer, &c., where two or more Dogs are kept - - - - - 14s. 0d.
1827					72	343,496	Ditto ditto ditto where one only is kept - 11s. 6d.
1828					69	353,085	One Dog not being a Greyhound, Hound, &c. - - 8s. 0d.
1829					68	353,248	Every pack of Hounds where the Duty is compounded for - - - - - - - 36l. 0s.
1830					68	350,512	
1831					73	343,754	
1832					77	337,951	
1833					85	333,335	
1834					90	292,668	
1835					91	289,314	
1836	81	267,311	8	20,997	89	288,308	
1837	84	268,866	8	22,652	92	291,518	
1838	83	276,169	7	23,680	90	299,849	
1839	87	278,112	7	24,555	94	302,667	
1840	81	282,326	8	24,627	89	306,953	
1841	84	275,559	8	24,827	92	300,386	
1842	82	266,462	8	24,690	90	291,152	
1843	79	258,353	9	24,739	88	283,092	
1844	76	255,407	6	24,238	82	279,645	
1845	78	254,741	4	25,105	82	279,846	
1846	78	257,879	5	25,792	83	283,671	
1847	78	256,836	4	25,666	82	282,502	10 per cent. in addition to above rates.
1848	75	254,389	4	26,399	79	280,788	
1849	78	257,269	6	27,244	84	284,513	
1850	79	260,679	6	28,630	85	289,309	
1851	78	266,901	5	28,822	83	295,723	
1852	81	279,144	4	29,776	85	308,920	
1853 ended 31st Mar.	76	291,506	5	31,349	81	322,855	
1855	75	303,354	12	31,762	87	335,116	
1856	78	296,535	11	31,500	89	328,035	
1857	89	295,151	11	32,134	100	327,285	
1858	95	288,909	13	31,318	108	320,227	
1859	91	288,331	12	32,009	103	320,340	
1860	98	292,543	12	32,211	110	324,754	Dogs of any description, each - - - 12s. 0d.
1861	104	297,676	11	32,533	115	330,209	Pack of Hounds consisting of 66 or more - - 39l. 12s.
1862	110	303,624	12	33,238	122	336,862	Pack of Greyhounds consisting of 15 or more - - 9l. 0s.
1863	107	307,292	13	33,494	120	340,786	
1864	108	318,601	12	34,215	120	352,816	
1865	110	334,441	13	34,422	123	368,863	
1866	111	352,093	14	35,781	125	387,874	
1867	109	400,804	12	38,030	121	438,834	
*1868	105	393,713	12	39,058	117	432,771	Dogs of any description, each - - - 7s. 0d. Pack of Hounds of 66 or more - - - - 23l. 2s. " Greyhounds of 15 or more - - - - 5l. 5s. (For Dogs kept between 5th April 1866 and 5th April 1867.) Licence duty - - - - - - 5s. 0d. (For each Dog kept subsequently to 5th April 1867.)
	1,289,040		176,909		1,465,949		
1869	947,433		120,788		1,068,221		For each Dog - - - - - - 5s. 0d.

* The Duty of Assessed Taxes on Dogs kept after the 5th April 1867 repealed, per Act 30 Vict. c. 5., and a Licence Duty of 5s. for each Dog imposed in lieu thereof from 6th April 1867, per above-named Act.

The number for the Year ended 31st March 1868 represents more than the Licences for one Year. The Licence imposed in April 1867 became renewable for the next year in January 1868, so that the figures include the greater portion of the Licences for another twelvemonth, as well as the number charged to Assessed Taxes in respect of Dogs kept between 5th April 1866 and 5th April 1867.

GAME LICENCES AND CERTIFICATES.

AN ACCOUNT of the NUMBER issued, the AMOUNT OF DUTY, and RATE OF DUT

YEAR.	ENGLAND.					SCOTLAND.				
	Number of Licences.			Amount of Duty.	Rate of Duty.	Number of Licences.			Amount of Duty.	Rate Dut
	To kill Game.	Game-keepers.	To deal in Game.			To kill Game.	Game-keepers.	To deal in Game.		
Commenced 1st October 1784.										
1784 to 1790				No account can be rendered until the year 1800.	Persons duly qualified to kill Game, £2 2 0. Gamkeeepers, £0 10 6.				No account can be rendered until the year 1800.	
1791 to 1799				£ s. d.					£ s. d.	
1800				68,871 2 11					4,533 13 0	
1801				74,136 8 5					5,022 2 1	
1802				83,388 7 10					5,452 0 0	
1803				70,868 10 8					5,714 3 0	
1804				100,045 0 10	Persons duly qualified to kill Game, £3 3 0.				6,483 3 9	
1805				129,209 4 1	Gamekeepers, £1 1 0.				7,143 11 0	
1806				118,794 7 6					6,885 15 0	
1807				104,209 4 1					7,601 11 6	
1808				122,834 12 0					8,452 13 0	
1809				123,088 13 0					7,924 7 0	
1810				123,962 17 0					7,711 4 0	
1811				121,968 13 0					7,249 4 0	
1812	The number issued in England cannot be distinguished until the year 1836. (*See* United Kingdom.)			115,265 17 0		The number issued in Scotland cannot be distinguished until the year 1836. (*See* United Kingdom.)			7,086 9 0	
1813				135,121 17 3					8,289 19 0	
1814				126,800 12 3					8,889 6 6	
1815				122,852 0 0					9,195 19 0	
1816				112,697 11 9					8,932 9 0	
1817				120,658 0 8					10,351 9 0	
1818				134,900 15 3	Persons using dog or gun to kill Game, £3 13 6. Gamekeepers :— Not being an assessed servant, £3 13 6. Being an assessed servant, £1 5 0.				11,254 10 6	
1819				137,264 9 6					9,664 5 6	
1820				135,132 1 6					10,781 12 6	
1821				128,525 0 7					11,614 16 0	
1822				131,346 15 0					12,172 1 6	
1823				131,244 5 0					11,408 15 6	
1824				131,894 11 3					12,103 17 6	
1825				141,143 3 2					13,522 8 6	
1826				148,095 12 0					15,164 14 6	
1827				151,205 8 8					14,196 15 0	
1828				146,049 9 6					13,126 5 0	
1829				137,223 13 6					12,966 10 0	
1830				121,241 9 0					11,091 8 0	
1831			585	126,712 10 0					11,518 19 6	
1832			697	132,256 12 0					11,335 6 6	
1833			744	135,106 4 6					10,853 7 0	
1834			763	137,423 9 3	To kill Game and Gamekeepers, as above.				10,643 0 0	
1835			770	130,904 12 6					10,407 13 0	
1836	34,533	2,857	803	133,638 0 6	Certificates for the sale of Game, £2 0 0.	2,490	608		9,971 7 6	
1837	35,626	2,689	807	141,716 14 0		2,546	630		10,877 2 6	
1838	37,316	2,573	825	147,850 9 0		2,435	644		10,467 1 6	
1839	36,801	2,342	909	145,195 5 6		2,623	632		11,384 4 0	
1840	35,293	2,143	865	152,875 12 6		2,516	658		11,682 13 6	
1841	33,262	2,010	897	144,031 1 6		2,490	641		11,427 14 6	
1842	32,876	1,967	890	140,402 6 10		2,563	652		11,662 10 6	
1843	30,667	1,920	886	131,567 0 6		2,528	694		11,519 13 0	
1844	32,306	1,875	930	138,165 13 6		2,781	723		12,653 11 0	
1845	31,820	1,755	956	134,820 14 0		3,029	773		13,649 8 6	
1846	32,726	1,738	925	139,738 4 8		3,050	795		14,015 2 6	
1847	33,941	1,715	964	144,251 10 0		3,009	770		13,791 6 0	
1848	30,345	1,614	981	128,991 12 0	Licence to kill Game to other than Game Keepers, £4 0 10. To Game Keepers not being assessed servants, £4 0 10. To Gamekeepers being assessed servants, £1 7 6. For the sale of Game, £2 4 0.	2,689	768		12,441 18 6	
1849	29,008	1,575	986	124,246 5 4		2,586	693		11,735 10 6	
1850	28,545	1,543	1,046	122,095 4 6		2,548	696		11,639 17 6	
1851	28,243	1,506	1,062	120,950 17 8		2,464	709		11,106 13 6	
1852	26,762	1,457	1,094	114,915 17 6		2,609	736		11,658 11 6	
1853 ended 31 March	25,613	1,452	1,098	109,774 12 0		2,744	774		12,298 5 6	
1855	26,847	1,480	1,092	114,988 11 0						
1856	27,443	1,544	1,130	118,281 4 10		2,701	854		12,213 7 0	
1857	29,132	1,589	1,166	124,954 5 10		2,663	878		12,075 10 6	
1858	31,160	1,645	1,199	132,859 17 0		2,761	873		12,535 17 6	
1859	33,589	1,677	1,240	142,316 15 8		2,742	892		12,374 14 2	
1860	35,283	1,727	1,325	148,863 4 6		2,707	924		12,282 11 8	
1861	34,441	2,536	1,368	106,279 0 0		2,933	975		13,295 15 10	
1862	37,906	2,725	1,437	117,684 0 0	Licence to kill Game, if taken out after 5th April and before 1st November, to expire on 31st October, £2 0 0. Ditto, to expire on 5th April following, £3 0 0. Ditto, if taken out, on or after 1st November, to expire on 5th April following, £2 0 0. Gamekeepers, £2 0 0. Gamedealers, £2 0 0.	3,619	977	177	12,533 0 0	
1863	34,702	2,719	1,422	107,677 0 0		3,837	996	193	13,147 0 0	
1864	36,570	2,865	1,550	113,794 0 0		3,450	990	181	11,983 0 0	
1865	39,354	3,048	1,702	122,497 0 0		3,536	1,025	179	12,243 0 0	
1866	43,231	3,217	1,838	133,913 0 0		3,779	1,031	191	12,988 0 0	
1867	43,793	3,249	1,901	135,737 0 0		4,017	1,139	205	13,915 0 0	
1868	41,727	3,241	1,920	129,706 0 0		4,203	1,220	223	14,597 0 0	
1869	45,558	3,528	1,969	140,915 0 0		3,797	1,050	268	13,229 0 0	
						4,217	1,097	241	14,418 0 0	

Same as in ENGLAND.

Licences to kill and deal in Game in Great Britain were transferred from the Assessed Taxes to the Excise from 13th August 1860 by 23 & 24 Vict. c. 90, and the Rates of Duty for the whole kingdom were at the same time reduced.

GAME LICENCES AND CERTIFICATES.

each Year from the Imposition thereof, to the Year 1868 (ended 31st March 1869).

IRELAND.					UNITED KINGDOM.				
Number of Licences.			Amount of Duty.	Rate of Duty.	Number of Licences.			Amount of Duty.	Year.
To kill Game.	Game-keepers.	To deal in Game.			To kill Game.	Game-keepers.	To deal in Game.		
Commenced 25th March 1800.									1784 to 1790
								No Account can be rendered until the year 1800.	1791 to 1799
								£ s. d.	
								73,404 15 11	1800
								79,158 10 6	1801
								88,840 7 10	1802
								76,582 13 8	1803
								106,528 4 7	1804
					No Account of the Number of Licences issued can be rendered until 1812.			136,352 15 1	1805
								125,680 2 6	1806
								111,810 15 7	1807
								131,287 5 0	1808
								131,013 0 0	1809
								131,674 1 0	1810
								129,217 17 0	1811
Account can be rendered until the year 1819.				Gamekeepers and others duly qualified to kill Game, £2 2 0.				122,352 6 0	1812
				Ditto, £2 2 0–£3 3 0.				143,411 16 3	1813
								135,689 18 9	1814
								132,047 19 0	1815
								121,630 0 9	1816
								131,009 9 8	1817
								146,155 5 9	1818
2,629			8,281 7 0					155,210 2 6	1819
2,680			8,442 0 0					154,355 14 0	1820
2,773			8,734 19 0					148,874 15 7	1821
2,967			9,346 1 0					152,864 17 6	1822
2,812			8,857 16 0					151,510 16 6	1823
3,288			10,357 6 0					154,355 14 9	1824
4,091			12,886 16 0					167,552 7 8	1825
4,453			14,028 11 0					177,288 17 6	1826
4,405			13,875 15 0					179,277 18 8	1827
4,310			13,576 10 0					172,752 4 6	1828
4,128			13,003 4 0					163,193 7 6	1829
3,813			12,010 18 0					144,343 15 0	1830
3,666			11,547 18 0					149,779 7 6	1831
3,331			10,492 13 0					154,084 11 6	1832
3,122			9,834 6 0					155,793 17 6	1833
3,095			9,749 5 0					157,815 14 3	1834
3,144			9,903 12 0					151,215 17 6	1835
3,118			9,821 14 0					153,431 2 0	1836
2,933			9,240 0 0	Ditto, £3 3 0.				161,833 16 6	1837
3,046			9,595 0 0					167,912 10 6	1838
2,741			8,634 2 0					165,213 11 6	1839
2,668			8,404 6 0					172,962 12 0	1840
2,713			8,545 1 0					164,003 17 0	1841
3,976			12,525 5 0					164,590 2 4	1842
3,756			11,831 8 0					154,918 1 6	1843
3,706			11,673 18 0					162,493 2 6	1844
3,490			10,993 10 0					159,463 12 6	1845
2,953			9,301 19 0					163,055 6 2	1846
2,423	199		8,259 6 0		39,373	2,684		166,302 2 0	1847
3,333	212		11,166 15 0		36,367	2,594		152,600 5 6	1848
2,750	155		9,150 15 0		34,344	2,423		145,132 10 10	1849
2,720	350		9,670 10 0		33,813	2,589		143,405 12 0	1850
2,791	161		9,298 16 0		33,698	2,376		141,356 7 2	1851
3,026	148		9,998 2 0		32,397	2,341		136,572 11 0	1852
3,310	166		10,949 8 0		31,667	2,392		133,022 5 6	1853 ended 31 March
3,221	170		10,681 13 0		32,769	2,504		137,883 11 0	1855
3,121	164		10,347 15 0		33,227	2,586		140,704 10 4	1856
3,347	167		11,069 2 0		35,240	2,629		148,559 5 4	1857
3,482	169		11,500 13 0		37,384	2,706		156,735 4 2	1858
3,676	206		12,228 6 0		39,972	2,807		166,827 13 4	1859
3,942	200		13,047 6 0		42,158	2,902		175,206 6 4	1860
3,633	308	44	11,029 9 0	Certificate to kill Game, if taken out after 5th April and before 1st November, to expire on 31st October, £2 0 0.	41,693	3,821		129,841 9 0	1861
3,393	225	61	10,152 0 0	Ditto, to expire on 5th April following, £3 0 0.	45,136	3,946		140,983 0 0	1862
3,420	194	52	9,636 0 0	Ditto, if taken out on or after 1st November, to expire on 5th April, following, £2 0 0.	41,572	3,903		129,296 0 0	1863
3,060	379	52	9,410 0 0	Gamekeepers the same amounts.	43,166	4,269		135,447 0 0	1864
3,008	326	68	9,222 0 0		46,141	4,405		144,707 0 0	1865
3,493	368	69	10,477 0 0		50,741	4,724		158,305 0 0	1866
4,131	331	72	12,088 0 0		52,127	4,800		162,422 0 0	1867
4,278	293	72	12,534 0 0		49,802	4,584		155,469 0 0	1868
4,428	296	77	13,115 0 0	Gamedealers as in England.	54,203	4,921		168,448 0 0	1869

Licences to Gamekeepers and others duly qualified to kill Game in Ireland were transferred from the Stamps to the Excise from 5th August 1842.

HAWKERS' AND PEDLARS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 24th June 1697.	No Account can be rendered prior to the Year 1789.	Hawker - - £4. Each Horse used - £4.			Until 1785 the Duty was appropriated to the Incorporated Society for English Protestant Schools under 19 Geo. 2. c. 5.		
	£ s. d.		£ s. d.		£ s. d.		£ s. d.
1785	—	Hawker - - £4—£8. Each Horse used £4—£12.	—	—	3,666 0 0		3,666 0 0
1786	—		—	—	2,922 0 0		2,922 0 0
1787	—	Hawker - - £8. Each Horse used - £12.	—	—	3,164 0 0		3,164 0 0
1788	—		—	—	2,928 0 0		2,928 0 0
1789	6,132 0 0	Hawker - - £8—£4. Each Horse used £12—£4.	—	—	2,457 0 0		8,589 0 0
1790	6,708 0 0		—	—	2,618 0 0		9,326 0 0
1791	6,481 0 0		—	—	2,730 0 0		9,211 0 0
1792	6,008 0 0		—	—	2,463 0 0		8,471 0 0
1793	6,042 0 0		—	—	2,372 0 0		8,414 0 0
1794	6,104 0 0		—	—	2,350 0 0		8,454 0 0
1795	6,795 0 0		—	—	1,990 0 0		8,785 0 0
1796	7,882 9 0		—	—	2,232 0 0		10,114 9 0
1797	8,219 9 6		—	—	1,718 0 0		9,937 9 6
1798	8,500 0 0		—	—	1,576 0 0		10,076 0 0
1799	8,800 0 0		—	—	1,710 0 0	Hawkers - - £2. Each Horse used - £2.	10,510 0 0
1800	8,933 16 3		—	—	1,986 0 0		10,919 16 3
1801	8,548 10 0		—	—	1,896 0 0		10,444 10 0
1802	8,600 19 7		—	—	3,184 0 0		11,784 19 7
1803	8,792 3 10		—	—	2,112 0 0		10,904 3 10
1804	9,968 18 4		—	—	2,029 13 4		11,998 11 8
1805	11,120 19 11		—	—			11,120 19 11
1806	14,555 0 0		—	—			14,555 0 0
1807	13,412 0 0		—	—			13,412 0 0
1808	14,381 0 10		—	—			14,381 0 10
1809	15,357 0 0		—	—			15,357 0 0
1810	17,898 3 4		—	—	No Account.		17,898 3 4
1811	23,282 18 11	Hawker - - £4. Each Horse used - £4.	—	—			23,282 18 11
1812	23,141 18 6		—	—			23,141 18 6
1813	20,160 3 2		—	—			20,160 3 2
1814	18,440 9 9		—	—			18,440 9 9
1815	21,180 10 3		—	—	1,544 3 1	Hawker - £2.—£2 2s. Each Horse used, £2.—£2 2s.	22,724 13 4
			Commenced 1st August 1815.				
1816	23,822 5 6				1,911 0 0		25,733 5 6
1817	23,945 4 6				1,568 6 9		25,513 11 3
1818	25,772 4 11		No Account.		1,672 2 6		27,444 7 5
1819	27,309 7 6				1,915 11 0		29,224 18 6
1820	29,360 8 9				1,777 6 10		31,127 15 7
1821	30,307 14 6		1,450 0 0		1,531 1 6		33,288 16 0
1822	34,874 9 8		1,548 0 0		1,305 5 7	Hawker - - £2 2s.	37,727 15 3
1823	36,821 6 7		1,404 0 0	Same Rates as in ENGLAND.	1,035 2 6	Each Servant and Horse, or Beast of Burden used - - £2 2s.	39,260 9 1
1824	39,351 12 2		1,504 0 0		991 18 0		41,847 10 2
1825	39,165 18 1		1,440 0 0		642 2 4		41,248 0 5
1826	41,979 15 3		1,784 0 0		1,638 0 0		45,401 15 3
1827	39,641 7 5		1,280 0 0		1,248 9 0		42,169 16 5
1828	42,708 10 2		2,552 0 0		1,130 17 0		46,391 7 2
1829	38,031 11 11		1,112 0 0		1,083 1 6		40,226 13 5
1830	33,733 9 9		1,056 0 0		853 2 6		35,642 12 3

(*continued.*)

HAWKERS' AND PEDLARS' LICENCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND. Amount of Duty.	ENGLAND. Rate of Duty.	SCOTLAND. Amount of Duty.	SCOTLAND. Rate of Duty.	IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	UNITED KINGDOM. Amount of Duty.
	£ s. d.		£ s. d.		£ s. d.		£ s. d.
1831	34,865 12 6		432 0 0		605 19 0		35,903 11 6
1832	28,542 0 0		—		91 1 9		28,633 1 9
1833	26,512 0 0		—		32 0 6		26,544 0 6
1834	24,508 0 0		—		32 0 6		24,540 0 6
1835	24,060 0 0		1,188 0 0		15 15 0		25,263 15 0
1836	23,240 0 0		1,080 0 0		21 0 0		24,341 0 0
1837	20,288 0 0		920 0 0		—		21,208 0 0
1838	23,215 0 0		1,024 0 0		—		24,239 0 0
1839	23,364 0 0		1,600 0 0		—		24,964 0 0
1840	32,513 0 0		3,284 0 0		4 14 6		35,801 14 6
1841	29,918 0 0		3,844 0 0		—		33,762 0 0
1842	26,288 0 0		2,556 0 0		—		28,844 0 0
1843	27,114 0 0		2,092 0 0		—		29,206 0 0
1844	26,636 0 0		2,492 0 0		—		29,128 0 0
1845	29,268 0 0		2,636 0 0		—		31,904 0 0
1846	27,101 0 0	Hawker - - £4.	2,500 0 0		—		29,601 0 0
1847	23,544 0 0	Each Horse or Beast of Burden used £4.	1,672 0 0		—		25,216 0 0
1848	24,825 0 0		1,676 0 0		—		26,501 0 0
1849	23,254 0 0		1,812 0 0		—		25,066 0 0
1850	21,998 0 0		1,824 0 0		—		23,822 0 0
1851	22,568 0 0		2,176 0 0		—		24,744 0 0
1852	23,260 0 0		1,752 0 0		—		25,012 0 0
1853	24,484 0 0		2,180 0 0		—		26,664 0 0
Ended 31st March.							
1855	23,764 0 0		2,232 0 0	Same Rates as in England.	—	Hawker - £2 2s. Each Servant and Horse or Beast of Burden, £2 2s.	25,996 0 0
1856	23,668 0 0		2,156 0 0		—		25,824 0 0
1857	28,180 0 0		2,088 0 0		—		30,268 0 0
1858	35,420 0 0		2,012 0 0		—		37,432 0 0
1859	36,732 0 0		2,948 0 0		—		39,680 0 0
1860	38,032 0 0		2,580 0 0		—		40,612 0 0
1861	35,164 0 0		2,460 0 0		—		37,624 0 0
1862	55,317 0 0	From 31st July 1861. Hawker on foot: For Six Months, £1. For Twelve Months, £2. Trading with one Horse not exceeding 13 hands in Height: For Six Months, £2. For Twelve Months, £4. Every other Horse used, £4.	3,480 0 0		182 14 0		58,979 14 0
1863	44,301 0 0		2,975 0 0		43 11 6		47,319 11 6
1864	44,402 0 0		3,531 0 0		15 15 0		47,948 15 0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount. £ s. d.	From 3rd June 1862. Hawker on foot: For Six Months, £1. For Twelve Months, £2. Trading with one Horse or Beast of Burden: For Six Months, £2. For Twelve Months, £4. Every additional Horse or Beast of Burden: For Six Months, £2. For Twelve Months, £4.	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.
1865	17,123	45,487 0 0		1,600	4,443 0 0	13	31 10 0	18,736	49,961 10 0
1866	16,339	46,084 0 0		1,424	4,300 0 0	201	556 10 0	17,964	50,940 10 0
1867	16,614	37,716 13 4		1,378	3,471 6 8	118	286 2 6	18,110	41,474 2 6
1868	16,166	40,692 13 4		1,484	3,744 13 4	129	308 14 0	17,779	44,746 0 8
1869	18,808	47,469 0 0		1,707	4,332 0 0	122	294 0 0	20,637	52,095 0 0

MALT LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATES of DUTY,

YEAR.	ENGLAND.			SCOTLAND.		
	Maltsters.	Amount of Duty.	Rates of Duty.	Maltsters.	Amount of Duty.	Rates of Duty.
(Commenced Sept. 10, 1784.)	No.	£ s. d.		No.	£ s. d.	
1785	12,314	13,299 5 0		1,567	963 10 0	
1786	11,376	13,019 0 0		1,303	875 10 0	
1787	10,913	11,364 15 0		936	607 10 0	
1788	10,428	12,969 15 0		719	537 5 0	
1789	9,927	12,630 0 0		636	466 5 0	
1790	9,603	11,306 5 0		518	405 15 0	
1791	9,856	10,875 10 0		435	333 0 0	
1792	9,692	12,720 5 0		388	286 0 0	
1793	9,600	12,629 10 0		322	256 10 0	
1794	9,419	11,214 15 0		303	239 0 0	
1795	9,175	11,207 15 0	£ s. d. Maltsters making not exceeding 50 quarters - 0 5 0 Exceeding 50 and not 100 quarters - 0 10 0 „ 100 „ 150 „ - 0 15 0 „ 150 „ 200 „ - 1 0 0 „ 200 „ 250 „ - 1 5 0 „ 250 „ 300 „ - 1 10 0	284	250 15 0	
1796	9,297	11,098 0 0		345	253 10 0	
1797	9,645	12,292 10 0		275	179 0 0	
1798	9,550	13,330 5 0		363	282 15 0	
1799	9,677	11,827 0 0		328	253 0 0	
1800	8,752	12,555 0 0		311	279 0 0	
1801	9,087	7,521 10 0	„ 300 „ 350 „ - 1 15 0	271	140 5 0	
1802	9,884	9,004 5 0	„ 350 „ 400 „ - 2 0 0	386	134 10 0	
1803	9,998	12,942 5 0	„ 400 „ 450 „ - 2 5 0	281	210 0 0	
1804	9,512	12,396 15 0	„ 450 „ 500 „ - 2 10 0 „ 500 „ 550 „ - 2 15 0	No Account.		
1805	9,244	10,306 5 0	„ 550 quarters - - - 3 0 0 Beginners (with a Surcharge according to the quantity made) - - - 0 5 0	216	111 0 0	
1806	9,419	10,443 15 0		212	120 10 0	
1807	9,379	11,819 5 0		222	143 5 0	
1808	9,105	10,778 5 0		196	134 10 0	
1809	8,398	9,726 15 0		143	93 5 0	
1810	8,459	10,117 5 0		169	104 15 0	
1811	8,744	10,614 10 0		274	142 5 0	
1812	8,341	11,111 15 0		283	169 10 0	
1813	8,460	9,047 5 0		254	183 0 0	
1814	8,739	10,150 10 0		282	192 5 0	
1815	8,811	11,353 17 6	£ s. d. £ s. d. Maltsters making not exceeding 50 quarters 0 5 0 - 0 7 6 Exceeding 50 and not 100 quarters - 0 10 0 - 0 15 0 „ 100 „ 150 „ - 0 15 0 - 1 2 6 „ 150 „ 200 „ - 1 0 0 - 1 10 0 „ 200 „ 250 „ - 1 5 0 - 1 17 6 „ 250 „ 300 „ - 1 10 0 - 2 5 0 „ 300 „ 350 „ - 1 15 0 - 2 12 6 „ 350 „ 400 „ - 2 0 0 - 3 0 0 „ 400 „ 450 „ - 2 5 0 - 3 7 6 „ 450 „ 500 „ - 2 10 0 - 3 15 0 „ 500 „ 550 „ - 2 15 0 - 4 2 6 „ 550 quarters - - 3 0 0 - 4 10 0 Beginners (with a Surcharge according to the quantity made) - - - 0 5 0 - 0 7 6	285	238 15 0	Same as in ENGLAND.
1816	8,548	16,530 7 6				
1817	8,342	16,162 10 0		272	311 2 6	
1818	8,932	12,919 10 0		298	336 15 0	
1819	8,884	16,728 15 0		316	364 17 6	
1820	9,031	15,074 5 0		282	325 17 6	
1821	9,220	16,339 10 0		291	331 2 6	
1822	8,886	17,191 17 6	£ s. d. *Bye Maltsters making not exceeding 5 quarters - 0 2 6	271	278 12 6	
1823	9,143	16,871 5 0	Other Maltsters „ 50 „ - 0 7 6	308	345 15 0	
1824	9,134	17,415 7 6	Exceeding 50 and not 100 quarters - 0 15 0	477	490 10 0	
1825	9,595	18,286 17 6	„ 100 „ 150 „ - 1 2 6 „ 150 „ 200 „ - 1 10 0 „ 200 „ 250 „ - 1 17 6 „ 250 „ 300 „ - 2 5 0 „ 300 „ 350 „ - 2 12 6 „ 350 „ 400 „ - 3 0 0 „ 400 „ 450 „ - 3 7 6 „ 450 „ 500 „ - 3 15 0 „ 500 „ 550 „ - 4 2 6 „ 550 quarters - - - 4 10 0 Beginners (with a Surcharge according to the quantity made) - - - 0 7 6	605	884 12 6	
1826	10,468	20,126 8 9		1,758	1,797 15 0	
1827	10,494	17,090 5 0		3,943	3,036 10 0	
1828	10,392	20,879 12 6		3,764	2,017 4 4	
1829	9,858	18,405 10 7		3,304	2,126 16 3	
1830	8,993	16,381 6 10		3,216	2,141 3 1	
1831	10,376	19,477 19 4		2,391	2,057 18 9	
1832	10,316	21,005 5 0		2,340	1,992 17 6	
1833	10,598	21,438 2 6		2,189	1,919 10 0	
1834	10,568	20,955 0 0		2,315	1,963 0 0	
1835	10,221	20,900 17 6		1,974	2,022 5 0	
1836	10,261	22,967 15 0		2,251	2,025 0 0	
1837	10,043	21,337 15 0		2,220	2,073 7 6	
1838	9,865	20,121 10 0		1,881	1,921 12 6	
1839	9,591	19,745 5 0		1,778	1,820 12 6	
				1,713	1,689 10 0	

* Licences to "Bye Maltsters" commenced in the year 1826.

MALT LICENCES.

in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.				UNITED KINGDOM.			Year.
Maltsters	Malt Factors.	Amount of Duty.	Rates of Duty.	Maltsters.	Malt Factors.	Amount of Duty.	
No.	No.			No.	No.		(Commenced Sept. 10, 1784.)
—	—	—		13,881	—	£ 14,262 15 0	1785
—	—	—		12,679	—	13,894 10 0	1786
—	—	—		11,849	—	11,972 5 10	1787
—	—	—		11,147	—	13,507 0 0	1788
—	—	—		10,563	—	13,096 5 0	1789
—	—	—		10,121	—	11,712 0 0	1790
—	—	—		10,291	—	11,208 10 0	1791
—	—	—		10,080	—	13,006 5 0	1792
—	—	—		9,922	—	12,886 0 0	1793
			Commenced 25th March 1794.	9,722	—	11,453 15 0	1794
			£ s. d.	9,459	—	11,458 10 0	1795
			Maltsters - - - 2 0 0	9,642	—	11,351 10 0	1796
No Account.				9,920	—	12,471 10 0	1797
				9,913	—	13,613 0 0	1798
			Maltsters - - - - 10 0 0	10,005	—	12,080 0 0	1799
				9,063	—	12,834 0 0	1800
		11,690 15 4		9,358	—	19,352 10 4	1801
No Account of the Number of Licences.		9,544 12 4		10,270	—	18,683 7 4	1802
		12,973 16 11	Maltsters, for each house or cistern 15 0 0	10,279	—	26,126 1 11	1803
		9,483 1 6	Malt Factors - - - 20 0 0	9,512	—	21,879 16 6	1804
		2,221 16 11		9,460	—	12,639 1 11	1805
			Maltsters in Dublin, Cork, Waterford, Limerick, and Belfast - - £30 0 0				
			Maltsters within two miles of Dublin and one mile of the other cities - £20 0 0	9,631	—	10,563 15 0	1806
			Maltsters in all other places - £15 0 0				
			Malt Factors - - - £20 0 0				
During these years Maltsters' Licences were issued at the Stamp Office.				9,601	—	11,962 10 0	1807
				9,301	—	10,912 15 0	1808
				8,541	—	9,820 0 0	1809
				8,628	—	10,222 0 0	1810
				9,018	—	10,756 15 0	1811
				8,624	—	11,281 5 0	1812
				8,714	—	9,230 5 0	1813
				9,021	—	10,342 15 0	1814
			£ s. d.				
			Maltsters in Dublin, Cork, Waterford, Limerick, and Belfast - - 31 10 0				
			Maltsters within two miles of Dublin and one mile of the other cities - - - - 21 0 0	9,096	—	12,843 5 0	1815
		1,250 12 6	Maltsters in all other places - - 15 15 0				
No Account of the Number of Licences.			Malt Factors - - - 21 0 0				
		5,300 5 0		8,820	—	22,141 15 0	1816
		4,524 6 0		8,640	—	21,023 11 0	1817
253	21	4,473 15 0		9,501	21	17,758 2 6	1818
253	23	4,235 1 3		9,419	23	21,289 13 9	1819
232	17	3,962 4 8		9,554	17	19,367 12 2	1820
250	11	4,057 3 11		9,741	11	20,675 6 5	1821
248	11	3,933 13 9		9,442	11	21,471 6 3	1822
264	12	4,014 3 10		9,884	12	21,375 18 10	1823
282	15	4,492 19 11	Maltsters, same as in England.	10,021	15	22,792 19 11	1824
324	15 (Repeal[d])	1,035 9 0	Malt Factors - - - - £2 0 0	11,677	15	21,120 1 6	1825
395	—	1,235 18 1		14,806	—	24,398 16 10	1826
341	—	976 19 4		14,599	—	20,084 8 8	1827
334	—	1,026 5 7		14,030	—	24,032 14 4	1828
301	—	960 16 10		13,375	—	21,507 10 6	1829
313	—	962 0 0		11,697	—	19,401 5 7	1830
307	—	902 1 3		13,023	—	22,372 18 1	1831
319	—	945 10 0		12,824	—	23,870 5 0	1832
329	—	943 10 0	Same as in England.	13,242	—	24,344 12 6	1833
349	—	954 0 0		12,891	—	23,971 5 0	1834
336	—	944 15 0		12,808	—	23,870 12 6	1835
349	—	988 17 6		12,830	—	26,030 0 0	1836
359	—	981 17 6		12,283	—	24,241 5 0	1837
332	—	972 6		11,975	—	22,914 10 0	1838
307	—	890 5 0		11,611	—	22,325 0 0	1839

Great Britain only. (1784–1813)

Great Britain only. (1806–1814)

Ireland only. (1818–1825)

(continued.)

MALT LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rates of

Years.	ENGLAND. Maltsters.	Roasted Malt. Makers.	Roasted Malt. Dealers.	Amount of Duty.	Rates of Duty.	SCOTLAND. Maltsters.	Roasted Malt. Makers.	Roasted Malt. Dealers.	Amount of Duty.	Rates of Duty.
	No.	No.	No.	£ s. d.		No.	No.	No.	£ s. d.	
					Bye Maltsters making not exceeding 5 qrs. £ 0 2 6 - 0 2 7½					
					Other Maltsters „ 50 „ 0 7 6 - 0 7 10½					
					Exceeding 50 and not 100 quarters - 0 15 0 - 0 15 9					
					„ 100 „ 150 „ - 1 2 6 - 1 3 7½					
					„ 150 „ 200 „ - 1 10 0 - 1 11 6					
					„ 200 „ 250 „ - 1 17 6 - 1 19 4½					
					„ 250 „ 300 „ - 2 5 0 - 2 7 3					
1840	9,725	—	—	20,950 0 0	„ 300 „ 350 „ - 2 12 6 - 2 15 1½	1,667	—	—	1,701 14 10	
					„ 350 „ 400 „ - 3 0 0 - 3 3 0					
					„ 400 „ 450 „ - 3 7 6 - 3 10 10½					
					„ 450 „ 500 „ - 3 15 0 - 3 18 9					
					„ 500 „ 550 „ - 4 2 6 - 4 6 7½					
					„ 550 quarters - - - 4 10 0 - 4 14 6					
					Beginners (with a Surcharge according to the quantity made) - - - 0 7 6 - 0 7 10½					
1841	9,243	Commenced 5th July 1842.		22,183 15 7		1,680	Commenced 5th July 1842.		1,653 19 10	
1842	8,952	12	15	19,623 19 10		1,322	1	—	1,500 6 4	
1843	8,725	12	15	19,772 12 0		1,282	2	1	1,535 1 10	
1844	8,406	11	17	19,918 17 3		1,232	2	1	1,483 10 3	
1845	8,199	11	21	19,198 17 9		1,118	2	1	1,573 13 7	
1846	8,290	9	23	20,510 18 9		1,098	2	2	1,630 13 7	
1847	7,888	8	20	17,568 14 9		944	1	1	1,482 16 6	
1848	7,518	7	26	19,347 6 10		1,023	1	1	1,420 6 7	
1849	7,300	8	25	18,010 13 6		919	2	1	1,423 0 1	
					£ s. d.					Same as in England.
1850	7,329	8	23	18,887 7 1	Bye Maltsters, quantity made not exceeding 5 quarters 0 2 7½	866	2	1	1,450 19 3	
1851	7,169	9	19	18,250 6 7	Other Maltsters „ „ 50 „ 0 7 10½	834	2	—	1,411 0 9	
1852	7,044	9	19	18,549 17 7	Exceeding 50 and not 100 quarters - - - 0 15 9	821	2	—	1,306 0 9	
1853	6,901	8	22	18,752 1 1	„ 100 „ 150 „ - - - 1 3 7½	749	2	—	1,324 18 9	
					„ 150 „ 200 „ - - - 1 11 6					
					„ 200 „ 250 „ - - - 1 19 4½					
Year ended 31st Mar.					„ 250 „ 300 „ - - - 2 7 3					
					„ 300 „ 350 „ - - - 2 15 1½					
					„ 350 „ 400 „ - - - 3 3 0					
					„ 400 „ 450 „ - - - 3 10 10½					
1855	6,623	10	22	17,267 16 10	„ 450 „ 500 „ - - - 3 18 9	684	2	—	1,258 0 0	
1856	6,358	8	25	16,273 1 2	„ 500 „ 550 „ - - - 4 6 7½	729	2	—	1,137 10 3	
1857	6,235	11	21	15,749 3 4	„ 550 - - - - - 4 14 6	653	2	1	1,173 2 1	
1858	6,157	11	19	17,330 2 6	Beginners (with a Surcharge) - - - 0 7 10½	648	1	1	1,151 5 10	
1859	6,085	10	18	17,064 4 9	Malt Roasters - - - - 20 0 0	656	2	—	1,179 18 1	
					Dealers in Roasted Malt - - - - 10 0 0					
1860	6,002	10	17	17,255 1 1		628	2	1	1,215 8 4	
1861	5,828	10	14	16,761 4 7		570	2	1	1,174 0 6	
1862	5,807	12	15	15,658 4 0		566	2	1	1,130 9 0	
1863	5,601	12	13	16,266 7 10		492	2	1	1,174 8 4	
1864	5,537	12	12	15,406 0 0		520	2	1	1,118 15 4	
1865	5,470	12	12	16,489 17 9		495	2	1	1,119 5 10	
1866	5,370	13	11	15,820 0 3		501	2	1	1,116 8 1	
1867	5,202	12	11	15,863 4 10		474	1	1	1,150 7 0	
1868	5,087	11	12	15,202 10 4		464	1	1	1,095 5 7	
1869	4,944	11	11	14,722 9 7		450	2	1	1,093 19 3	

Note.—The "Amount of Duty" includes the Duty on

MALT LICENCES.

Duty, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.					UNITED KINGDOM.				Year.
Maltsters.	Roasted Malt.		Amount of Duty.	Rates of Duty.	Maltsters.	Roasted Malt.		Amount of Duty.	
	Makers.	Dealers.				Makers.	Dealers.		
No.	No.	No.	£ s. d.		No.	No.	No.	£ s. d.	
229	—	—	697 8 1		11,621	—	—	23,349 2 11	1840
211	Commenced 5th July 1842.		615 0 9		11,134	Commenced 5th July 1842.		24,452 16 2	1841
214	6	—	650 15 6		10,488	19	15	21,775 1 8	1842
180	5	—	681 12 1		10,187	19	16	21,989 5 11	1843
194	7	—	728 5 9		9,832	20	18	22,130 13 3	1844
194	7	—	822 7 4		9,511	20	22	21,594 18 8	1845
190	7	—	731 1 1		9,578	18	25	22,872 13 5	1846
178	7	—	722 15 9		9,010	16	21	19,774 7 0	1847
189	7	—	770 7 10		8,730	15	27	21,538 1 3	1848
180	5	—	708 15 6		8,399	15	26	20,142 9 1	1849
167	8	1	723 12 3	Same as in England.	8,362	18	25	21,061 18 7	1850
163	7	—	718 8 9		8,166	18	19	20,379 16 1	1851
166	7	—	699 10 4		8,031	18	19	20,555 8 8	1852
155	8	—	735 14 9		7,805	18	22	20,812 14 7	1853
153	9	—	741 9 9		7,460	21	22	19,267 6 7	Year ended 31st Mar. 1855
152	9	1	689 18 1		7,239	19	26	18,100 9 6	1856
158	9	—	783 7 7		7,046	22	22	17,705 13 0	1857
161	9	—	810 7 10		6,966	21	20	19,291 16 2	1858
168	9	—	818 13 3		6,909	21	18	19,062 16 1	1859
168	9	—	863 18 10		6,798	21	18	19,334 8 3	1860
167	8	—	802 4 1		6,565	20	15	18,737 9 2	1861
172	8	—	853 0 0		6,545	22	16	17,641 13 0	1862
157	9	—	819 9 0		6,250	23	14	18,260 5 2	1863
150	8	—	748 13 1		6,207	22	13	17,273 8 5	1864
147	9	—	789 16 0		6,112	23	13	18,398 19 7	1865
150	9	—	763 10 9		6,021	24	12	17,699 19 1	1866
145	9	—	759 4 1		5,821	22	12	17,772 15 11	1867
145	8	—	752 4 0		5,696	20	13	17,049 19 11	1868
140	8	—	750 12 6		5,534	21	12	16,567 1 4	1869

Licences granted for periods less than a year, and Surcharges.

PAPER MAKERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, AMOUNT of DUTY, and RATE of DUTY, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.					UNITED KINGDOM.	
									Rate of Duty.				
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Sellers of Paper Hangings.		Paper Makers.	Number of Licences issued.	Amount of Duty.
									In City of Dublin, or City or Town sending Members to Parliament.	In other Places.			
(Commenced 10 Sept. 1784.)		£ s.			£ s.			£ s. d.					£ s. d.
1785	381	762 0		27	54 0			—	—		—	408	816 0 0
1786	377	754 0		28	56 0			—	—		—	405	810 0 0
1787	382	764 0		28	56 0			—	—		—	410	820 0 0
1788	394	788 0		27	54 0			—	—		—	421	842 0 0
1789	392	784 0		32	64 0			—	—		—	424	848 0 0
1790	389	778 0		35	70 0			—	—		—	424	848 0 0
1791	392	784 0		29	58 0			—	—		—	421	842 0 0
1792	382	764 0		33	66 0			—	—		—	415	830 0 0
1793	395	790 0		33	66 0			—	—		—	428	856 0 0
1794	398	796 0		30	58 0		No Account.	—	—		—	428	854 0 0
1795	407	814 0		39	78 0			—	—		—	446	892 0 0
1796	419	838 0		33	66 0			—	—		—	452	904 0 0
1797	428	856 0		34	68 0			—	—		—	462	924 0 0
1798	420	840 0		37	74 0			—	—		—	457	914 0 0
1799	422	844 0		33	66 0			—	—			455	910 0 0
1800	417	834 0	£2	32	64 0			—	—			449	898 0 0
1801	413	826 0		35	70 0			—	—			448	896 0 0
1802	426	852 0		43	86 0			—	—		£2	469	938 0 0
1803	429	858 0		39	78 0			—	—			468	936 0 0
1804	459	918 0		No Account.				—	—			459	918 0 0
1805	461	922 0		47	94 0			—				508	1,016 0 0
1806	464	928 0		43	86 0			—	£1			507	1,014 0 0
1807	486	972 0		45	90 0			—				531	1,062 0 0
1808	488	976 0		47	94 0			—				535	1,070 0 0
1809	493	986 0		46	92 0			—				539	1,078 0 0
1810	500	1,000 0		47	94 0			—				547	1,094 0 0
1811	527	1,054 0		48	96 0			—				575	1,150 0 0
1812	538	1,076 0		48	96 0			—				586	1,172 0 0
1813	532	1,064 0		50	100 0			—				582	1,164 0 0
1814	520	1,040 0		50	100 0			—				570	1,140 0 0
1815	527	1,374 0	£2–£4	51	104 0		133	227 11 8	£2 2s.	£1 1s.	£2 2s.	711	1,705 11 8
1816	522	2,088 0		58	232 0		165	312 18 0				745	2,632 18 0
1817	518	2,072 0		53	212 0		121	277 4 0				692	2,561 4 0
1818	531	2,124 0		57	228 0		124	310 16 0				712	2,662 16 0
1819	533	2,132 0		55	220 0		127	299 5 0				715	2,651 5 0
1820	524	2,096 0		58	232 0		114	261 9 0				696	2,589 9 0
1821	564	2,256 0		55	220 0		124	274 6 4				743	2,750 6 4
1822	554	2,216 0		56	224 0		123	265 13 0				733	2,705 13 0
1823	586	2,344 0	£4	58	232 0		115	275 17 9				759	2,851 17 9
1824	598	2,392 0		63	252 0		79	267 4 6	—	—		740	2,911 4 6
1825	602	2,408 0		62	248 0		86	342 0 0	—	—		750	2,998 0 0
1826	624	2,903 0		62	264 0		79	396 0 0	—	—		765	3,563 0 0
1827	628	2,607 0		64	262 0		89	365 0 0	—	—		781	3,234 0 0
1828	620	2,569 0		64	261 0		87	362 0 0	—	—		771	3,192 0 0
1829	643	2,667 0		65	263 0		92	378 0 0	—	—		800	3,308 0 0
1830	617	2,548 0		61	249 0		90	379 0 0	—	—		768	3,176 0 0

GREAT BRITAIN only.

GREAT BRITAIN only.

As in ENGLAND.

During these years Paper Licences were issued at the Stamp Office.

As in ENGLAND.

(continued.)

PAPER MAKERS' LICENCES.

An Account of the Number of Licences issued, Amount of Duty, and Rate of Duty, in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Year.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
		£ s.			£ s.			£ s.			£ s.
1831	604	2,513 0		55	227 0		99	422 0		758	3,162 0
1832	583	2,391 0		56	231 0		91	382 0		730	3,004 0
1833	586	2,438 0		52	208 0		97	407 0		735	3,053 0
1834	569	2,298 0		50	208 0		102	427 0		721	2,933 0
1835	521	2,142 0	£4	50	204 0		94	392 0		665	2,738 0
1836	473	1,901 0		48	192 0		53	227 0		574	2,320 0
1837	404	1,641 0		48	200 0		52	219 0		504	2,060 0
1838	388	1,570 0		50	207 0		50	203 0		488	1,980 0
1839	412	1,669 0		47	188 0		54	218 0		513	2,075 0
1840	374	1,586 1	£4 / £4 4s.	48	201 12		48	206 12		470	1,994 5
1841	376	1,619 2		49	205 16		48	214 4		473	2,039 2
1842	364	1,557 3		44	185 17		48	213 3		456	1,956 3
1843	354	1,529 17		47	200 11		50	214 4		451	1,944 12
1844	359	1,542 9		46	193 4		48	203 14		453	1,939 7
1845	372	1,599 3		45	192 3		47	201 12		464	1,992 18
1846	368	1,588 13		48	201 12		43	182 14		459	1,972 19
1847	361	1,543 10		50	210 0		44	198 9		455	1,951 19
1848	346	1,478 8		48	204 15		40	172 4		434	1,855 17
1849	336	1,438 10		48	201 12	As in England.	38	169 1	As in England.	422	1,809 3
1850	335	1,419 12		49	213 3		37	157 10		421	1,790 5
1851	333	1,412 5		48	201 12		32	136 10		413	1,750 7
1852	319	1,368 3		49	205 16		32	136 10		400	1,710 9
1853	334	1,426 19		49	205 16		27	113 8		410	1,746 3
Year ended 31st Mar.											
1855	333	1,415 8	£4 4s.	49	207 18		28	118 13		410	1,741 19
1856	322	1,372 7		50	210 0		28	119 14		400	1,702 1
1857	325	1,386 0		51	216 6		28	117 12		404	1,719 18
1858	318	1,351 7		53	226 16		28	118 13		398	1,696 16
1859	318	1,352 8		52	218 8		27	113 8		397	1,684 4
1860	314	1,341 18		54	232 1		27	113 8		395	1,687 7
1861	314	1,347 3		56	236 5		27	113 8		397	1,696 16
1862	314	1,347 3		56	235 4		23	96 12		393	1,678 19
1863	322	1,402 15		55	234 3		22	92 8		399	1,729 6
1864	336	1,423 16		54	226 16		24	103 19		414	1,754 11
1865	327	1,379 14		53	227 17		22	92 8		402	1,699 19
1866	316	1,346 2		56	237 6		20	84 0		392	1,667 8
1867	323	1,376 11		56	240 9		22	92 8		401	1,709 8
1868	318	1,361 17		61	259 7		20	85 1		399	1,706 5
1869	326	1,383 18		60	256 4		22	93 9		408	1,733 11

The "Amount of Duty" includes the Duty on Licences granted for periods less than a year.

PATENT MEDICINE VENDORS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		GREAT BRITAIN.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 1st Sept. 1783 to 1801	No account can be rendered prior to the year 1828. —	In London - - 20*s.* Elsewhere - 5*s.*	No account can be rendered prior to the year 1828. —	In Edinburgh - 20*s.* Elsewhere - 5*s.*	
1802 to 1827	—		—		
	£ *s.* *d.*		£ *s.* *d.*		£ *s.* *d.*
1828	3,337 0 0		166 0 0		3,503 0 0
1829	3,428 0 0		176 0 0		3,604 0 0
1830	3,632 0 0		154 0 0		3,786 0 0
1831	3,713 0 0		181 0 0		3,894 0 0
1832	4,193 0 0		183 10 0		4,376 10 0
1833	4,364 5 0		201 10 0		4,565 15 0
1834	4,099 0 0		192 0 0		4,291 0 0
1835	3,941 5 0		205 5 0		4,146 10 0
1836	3,934 0 0		225 15 0		4,159 15 0
1837	3,956 15 0		216 10 0		4,173 5 0
1838	4,076 0 0		205 5 0		4,281 5 0
1839	4,024 5 0		194 15 0		4,219 0 0
1840	4,068 13 0		192 15 0		4,261 8 0
1841	4,036 15 0		178 0 0		4,214 15 0
1842	4,192 12 0		181 0 0		4,373 12 0
1843	4,256 5 0		197 10 0		4,453 15 0
1844	4,216 5 0		198 0 0		4,414 5 0
1845	4,290 0 0		178 10 0		4,468 10 0
1846	4,298 15 0		181 10 0		4,480 5 0
1847	4,294 19 0		203 10 0		4,498 9 0
1848	4,607 15 0	In London - - 40*s.*	205 15 0		4,813 10 0
1849	4,638 15 0	In Cities, Boroughs, and Towns Corporate, and Manchester, Birmingham, and Sheffield 10*s.*	224 0 0	In Edinburgh - 40*s.*	4,862 15 0
1850	4,613 10 0		239 0 0	In Cities, Boroughs, and Towns Corporate - - 10*s.*	4,852 10 0
1851	4,844 10 0		253 10 0		5,098 0 0
1852	4,802 5 0		271 15 0		5,074 0 0
1853	4,823 0 0	Elsewhere - - 5*s.*	254 0 0	Elsewhere - - 5*s.*	5,077 0 0
Ended 31st Mar. 1855	4,783 15 0		257 5 0		5,041 0 0
1856	4,763 10 0		200 5 0		4,963 15 0
1857	4,833 0 0		287 5 0		5,120 5 0
1858	4,882 15 0		270 5 0		5,153 0 0
1859	4,969 15 0		284 10 0		5,254 5 0
1860	4,969 10 0		290 15 0		5,260 5 0
1861	5,085 10 0		299 0 0		5,384 10 0
1862	5,259 0 0		312 15 0		5,571 15 0
1863	5,285 15 0		319 15 0		5,605 10 0
1864	5,390 0 0		344 15 0		5,734 15 0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount.	Number granted.	Amount.	Number granted.	Amount.
		£ *s.* *d.*		£ *s.* *d.*		£ *s.* *d.*
1865	10,188	5,760 0 0	734	365 0 0	10,922	6,125 0 0
1866	10,759	6,005 0 0	761	381 10 0	11,520	6,386 10 0
1867	11,022	6,183 5 0	770	387 5 0	11,792	6,570 10 0
1868	11,168	6,242 0 0	795	408 0 0	11,963	6,650 0 0
1869	11,422	6,402 10 0	849	440 0 0	12,271	6,842 10 0

PAWNBROKERS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND and SCOTLAND. Amount of Duty.	ENGLAND and SCOTLAND. Rate of Duty.	IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	UNITED KINGDOM. Amount of Duty.
Commenced 5th July 1785 to 1799	No Account can be rendered prior to the Year 1800.				
	£ s. d.				£ s. d.
1800	4,372 14 7		—	—	4,372 14 7
1801	4,688 4 7		—	—	4,688 4 7
1802	4,700 9 9		—	—	4,700 9 9
1803	4,626 9 7		—	—	4,626 9 7
1804	4,671 0 0		—	—	4,671 0 0
1805	4,665 19 4	London and Edinburgh 10*l.*	—	—	4,665 19 4
1806	4,664 7 6	Elsewhere 5*l.*	—	—	4,664 7 6
1807	4,723 5 0		—	—	4,723 5 0
1808	4,922 12 0		—	—	4,922 12 0
1809	4,583 9 0		—	—	4,583 9 0
1810	5,261 9 0		—	—	5,261 9 0
1811	5,412 8 0		—	—	5,412 8 0
1812	5,485 18 0		—	—	5,485 18 0
1813	5,632 15 0		—	—	5,632 15 0
1814	5,175 4 0		—	—	5,175 4 0
1815	6,221 3 0		—	—	6,221 3 0
1816	7,903 14 0		—	—	7,903 14 0
1817	8,454 8 0		—	—	8,454 8 0
1818	9,115 2 0		—	—	9,115 2 0
1819	9,650 7 0		—	—	9,650 7 0
1820	9,034 1 0		—	—	9,034 1 0
1821	10,891 2 0		—	—	10,891 2 0
1822	10,970 0 0		—	—	10,970 0 0
	ENGLAND. £ s. d. / SCOTLAND. £ s. d.				
1823	11,294 0 0 / 187 10 0		—	—	11,481 10 0
1824	11,150 0 0 / 225 0 0		—	—	11,375 0 0
1825	11,015 0 0 / 270 0 0		—	—	11,285 0 0
1826	11,265 5 0 / 262 10 0		—	—	11,527 15 0
1827	12,066 0 0 / 255 0 0		—	—	12,321 0 0
1828	18,454 0 0 / 487 0 0		—	—	18,941 0 0
1829	14,730 0 0 / 315 0 0		—	—	15,045 0 0
1830	14,815 0 0 / 330 0 0		—	—	15,145 0 0
1831	14,982 0 0 / 375 0 0		—	—	15,357 0 0
1832	13,530 10 0 / 412 10 0		—	—	13,943 0 0
1833	13,636 0 0 / 390 0 0	London 15*l.*	—	—	14,026 0 0
1834	13,912 10 0 / 457 10 0	Elsewhere 7*l.* 10*s.*	—	—	14,370 0 0
1835	14,070 0 0 / 536 0 0		—	—	14,606 0 0
1836	14,557 10 0 / 555 0 0		—	—	15,112 10 0
1837	14,220 0 0 / 585 0 0		—	—	14,805 0 0
1838	14,752 10 0 / 667 10 0		—	—	15,420 0 0
1839	14,999 10 0 / 720 0 0		—	—	15,719 10 0
1840	15,085 5 0 / 892 10 0		—	—	15,977 15 0
1841	15,397 10 0 / 967 10 0		—	—	16,365 0 0
			Commenced 10th October 1842.		
			£ s. d.		
1842	15,525 0 0 / 997 10 0		2,805 0 0		19,327 10 0
1843	15,705 0 0 / 1,080 0 0		4,597 10 0		21,382 10 0
1844	16,012 10 0 / 1,185 0 0		4,522 10 0		21,720 0 0
1845	15,915 0 0 / 1,297 10 0		4,132 10 0		21,345 0 0
1846	15,712 10 0 / 1,237 0 0		4,177 10 0		21,127 0 0
1847	15,585 0 0 / 1,050 0 0		3,157 10 0	Dublin, 15*l.*	19,792 10 0
1848	15,389 10 0 / 975 0 0		3,862 10 0	Elsewhere, 7*l.* 10*s.*	20,227 0 0
1849	14,637 10 0 / 1,020 0 0		3,772 10 0		19,430 0 0
1850	15,562 10 0 / 1,095 0 0		3,522 10 0		20,180 0 0
1851	15,982 10 0 / 1,305 0 0		4,612 10 0		21,900 0 0
1852	16,230 0 0 / 1,260 0 0		4,215 0 0		21,705 0 0
1853	16,695 0 0 / 1,185 0 0		4,185 0 0		22,065 0 0

(*continued.*)

PAWNBROKERS' LICENCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years ended 31st March.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£ s. d.		£ s. d.		£ s. d.		£ s. d.
1855	16,882 10 0		1,162 10 0		3,705 0 0		21,750 0 0
1856	17,100 0 0		1,162 10 0		3,652 10 0		21,915 0 0
1857	18,202 10 0		2,715 0 0		4,057 10 0		24,975 0 0
1858	18,510 0 0		2,152 10 0		3,945 0 0		24,607 10 0
1859	18,997 10 0		2,002 10 0		4,095 0 0		25,095 0 0
1860	19,635 0 0		1,980 0 0		4,327 10 0		25,942 10 0
1861	20,265 0 0		1,987 10 0		4,260 0 0		26,512 10 0
1862	20,835 0 0		2,025 0 0		4,200 0 0		27,060 0 0
1863	21,420 0 0	London 15*l.* Elsewhere 7*l.* 10*s.*	2,115 0 0	7*l.* 10*s.*	4,230 0 0	7*l.* 10*s.*	27,765 0 0
1864	22,732 10 0		2,287 10 0		4,252 10 0		29,272 10 0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount.	Number granted.	Amount.	Number granted.	Amount.	Number granted.	Amount.
		£ s.		£ s.		£ s.		£ s.
1865	2,699	23,632 10	327	2,452 10	619	4,642 10	3,645	30,727 10
1866	2,764	24,135 0	336	2,520 0	624	4,680 0	3,724	31,335 0
1867	2,850	24,892 10	337	2,527 10	625	4,687 10	3,812	32,107 10
1868	2,906	25,447 10	332	2,490 0	637	4,777 10	3,875	32,715 0
1869	2,951	25,815 0	332	2,490 0	635	4,762 10	3,918	33,067 10

PLATE DEALERS' LICENCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.		
	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		
Commenced 5th July	£	s. d.		£	s. d.		£	s. d.		£	s. d.	
1758	8,881	0 8	£2.	282	0 0		—			9,163	0 8	
1759	8,421	3 11		219	0 0		—			8,640	3 11	
1760	7,984	1 11		210	0 0		—			8,194	1 11	
1761	7,862	2 6		218	0 0		—			8,080	2 6	
1762	7,918	6 5		156	0 0		—			8,074	6 5	
1763	8,089	19 0		218	0 0		—			8,307	19 0	
1764	7,918	12 8		180	0 0		—			8,098	12 8	
1765	8,010	15 3		196	0 0		—			8,206	15 3	
1766	7,964	4 7		198	0 0		—			8,162	4 7	
1767	8,061	4 5	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2. To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5.	212	0 0		—			8,273	4 5	
1768	8,133	6 6		200	0 0		—			8,333	6 6	
1769	8,140	0 11		196	0 0		—			8,336	0 11	
1770	8,106	17 3		188	0 0		—			8,294	17 3	
1771	8,175	15 2		182	0 0		—			8,357	15 2	
1772	7,935	10 9		186	0 0		—			8,121	10 9	
1773	7,949	12 5		168	0 0		—			8,117	12 5	
1774	7,824	9 11		186	0 0		—			8,010	9 11	
1775	8,262	4 5		198	0 0		—			8,460	4 5	
1776	8,493	7 9		219	0 0		—			8,712	7 9	
1777	8,099	13 6		253	0 0		—			8,352	13 6	
1778	8,395	11 7		275	0 0		—			8,670	11 7	
1779	7,595	10 11	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2 2s. To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 5s.	277	0 0		—			7,872	10 11	
1780	8,192	12 4		261	0 0		—			8,453	12 4	
1781	7,676	5 4	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2 4s. To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 10s.	227	0 0		—			7,903	5 4	
1782	7,474	2 3	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2 6s. To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 15s.	233	0 0	Same Rates as in ENGLAND.	—			7,707	2 3	
1783	7,726	18 11		222	0 0		—			7,948	18 11	
1784	7,326	11 5		212	0 0		—			7,538	11 5	
							Commenced 25th March 1785.					
1785	7,287	15 8		215	0 0		102	0 0		7,604	15 8	
1786	7,285	19 1		234	10 0		103	0 0		7,623	9 1	
1787	8,226	7 0		248	8 0		116	0 0		8,590	15 0	
1788	8,273	19 7		254	3 0		103	0 0		8,631	2 7	
1789	8,347	5 4		247	5 0		110	0 0		8,704	10 4	
1790	8,625	16 7		276	0 0		113	0 0		9,014	16 7	
1791	8,954	12 9		308	4 0		103	0 0		9,365	16 9	
1792	8,796	17 0		279	9 0		101	0 0		9,177	6 0	
1793	8,602	18 8		227	14 0		96	0 0		8,926	12 8	
1794	8,709	10 5		254	3 0		78	0 0	£1.	9,041	13 5	
1795	8,999	19 6		277	3 0		86	0 0		9,363	2 6	
1796	8,759	18 0		325	9 0		97	0 0		9,182	7 0	
1797	8,886	1 10		263	7 0		84	0 0		9,233	8 10	
1798	9,069	6 7		274	17 0		89	0 0		9,433	3 7	
1799	9,388	15 2		336	19 0		85	0 0		9,810	14 2	
1800	9,217	17 3		307	1 0		90	0 0		9,614	18 3	
1801	9,667	10 0		316	5 0		96	0 0		10,079	15 0	
1802	9,893	14 5		325	9 0		111	0 0		10,330	3 5	
1803	9,865	17 0		371	3 0		112	0 0		10,349	0 0	
1804	10,166	0 0		388	14 0		132	3 4		10,686	17 4	
1805	10,246	10 0		456	11 0				£2.	10,703	1 0	
1806	10,405	4 0		484	3 0					10,889	7 0	
1807	10,814	12 0		473	16 0				In the City of Dublin, and in any City or Town in Ireland sending one or more Members to Parliament, £5, In any other part of Ireland. £2.	11,288	8 0	
1808	11,126	5 0		542	16 0					11,669	1 0	
1809	11,525	6 0		592	5 0					12,117	11 0	
1810	11,874	18 0		749	16 0		No Account.			12,624	14 0	
1811	11,807	2 0		603	15 0					12,410	17 0	
1812	11,824	6 0		592	5 0				In the City of Dublin, &c., &c., £5 5s. In any other part of Ireland, £2 2s.	12,416	11 0	
1813	11,532	4 0		587	13 0					12,119	17 0	
1814	11,433	6 0		646	6 0					12,079	12 0	

ENGLAND & SCOTLAND only.

(*continued.*)

PLATE DEALERS' LICENCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND. Amount of Duty.	ENGLAND. Rate of Duty.	SCOTLAND. Amount of Duty.	SCOTLAND. Rate of Duty.	IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	UNITED KINGDOM. Amount of Duty.
	£ s. d.		£ s. d.		£ s. d.		£ s. d.
1815	19,604 1 0	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £4 12*s.* To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £11 10*s.*	1,202 0 0		374 10 6		21,180 11 6
1816	18,007 16 0		851 0 0		420 17 6		19,279 13 6
1817	18,126 6 0		862 10 0		367 8 3		19,356 4 3
1818	18,457 10 0		812 18 0		369 13 9		19,640 1 9
1819	17,963 0 0		662 8 0		374 16 1		19,000 4 1
1820	18,011 6 0		648 12 0		285 15 11		18,945 13 11
1821	17,712 16 0		542 16 0		245 8 3		18,501 0 3
1822	17,871 0 0		519 16 0		274 8 5		18,665 4 5
1823	18,379 6 0		487 12 0		271 11 6		19,138 9 6
1824	18,425 6 0		602 12 0		233 15 1		19,261 13 1
1825	18,225 0 0		600 12 0		No Account.	In the City of Dublin, and in any City or Town in Ireland, sending one or more Members to Parliament, £5 5*s.* In any other part of Ireland, £2. 2*s.*	18,825 12 0
1826	14,448 0 0		574 0 0				15,022 0 0
1827	14,307 0 0		869 0 0				15,176 0 0
1828	15,771 0 0		913 0 0				16,684 0 0
1829	16,349 5 0		922 0 0				17,271 5 0
1830	16,199 2 0		915 8 0				17,114 10 0
1831	17,005 4 0		1,047 13 0				18,052 17 0
1832	14,462 10 0		1,013 3 0		555 17 6		16,031 10 6
1833	14,408 3 0		1,075 4 0		476 4 0		15,959 11 0
1834	14,416 8 0		1,064 18 0		383 10 0		15,864 16 0
1835	14,443 5 0		1,102 17 0		533 14 0		16,079 16 0
1836	14,502 12 0		1,298 7 0		569 8 0		16,370 7 0
1837	14,119 16 0		1,236 5 0		439 19 9		15,796 0 9
1838	14,619 6 0		1,214 8 0		321 1 6		16,154 15 6
1839	14,621 12 0		1,262 14 0		323 8 0		16,207 14 0
1840	14,649 11 0		1,376 11 0		330 10 0		16,356 12 0
1841	14,550 0 0		1,420 5 0		301 2 0		16,271 7 0
1842	14,257 17 0	To sell 2 dwts. and under 2 oz. of Gold, or 5 dwts. and under 30 oz. of Silver, £2 6*s.* To sell 2 oz. of Gold, or 30 oz. of Silver and upwards, £5 15*s.*	1,343 4 0	Same as England.	385 0 0		15,986 1 0
1843	14,291 14 0		1,432 18 0		1,729 1 3		17,453 13 3
1844	14,630 6 0		1,495 0 0		1,637 18 3		17,763 4 3
1845	14,240 12 0		1,490 8 0		1,598 5 0		17,329 5 0
1846	14,024 3 0		1,489 5 0		1,385 0 6		16,898 8 6
1847	13,808 0 0		1,524 18 0		1,248 18 0		16,581 16 0
1848	13,922 13 0		1,443 5 0		1,204 13 6		16,570 11 6
1849	13,981 9 0		1,486 19 0		1,100 5 3		16,568 13 3
1850	14,635 2 0		1,623 16 0		1,173 0 0		17,431 18 0
1851	14,780 15 0		1,616 18 0		1,302 19 5		17,700 12 5
1852	14,843 5 0		1,578 19 0		1,148 9 6		17,570 13 6
1853	15,091 9 0		1,582 8 0		1,078 2 6		17,751 19 6
Years ended 31st March.							
1855	15,087 16 0		1,635 6 0		557 15 0		17,280 17 0
1856	15,460 12 0		1,749 3 0		507 3 0		17,716 18 0
1857	16,098 17 0		2,232 3 0		573 17 0		18,904 17 0
1858	16,341 10 0		2,140 3 0		609 10 0		19,091 3 0
1859	16,992 8 0		2,167 15 0		855 12 0		20,015 15 0
1860	17,431 14 0		2,195 7 0		797 10 6		20,424 11 6
1861	17,925 1 0		2,228 14 0		703 4 6		20,856 19 6
1862	18,720 17 0		2,398 18 0		552 5 9		21,672 0 9
1863	18,533 8 0		2,469 1 0		788 18 0		21,791 7 0
1864	19,441 18 0		2,611 13 0		754 19 6		22,808 10 6

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.	Number granted.	Amount. £ s. d.
1865	6,795	20,903 11 0	964	2,831 6 0	388	1,106 6 0	8,147	24,841 3 0
1866	7,161	21'924 15 0	990	2,877 6 0	378	1,014 6 0	8,529	25,816 7 0
1867	7,316	22,429 12 0	1,027	2,986 11 0	363	959 2 0	8,706	26,375 5 0
1868	7,642	24,220 3 0	1,111	3,364 12 3	109	1,268 9 0	8,862	28,853 4 3
1869	7,843	25,042 2 3	1,151	3,478 9 3	527	2,065 8 0	9,521	30,585 19 6

The Amounts for the years ended 31st March 1868 and 1869 include Duty on Licences granted for periods less than a year.

DICE MAKERS AND MAKERS AND SELLERS OF PLAYING CARDS LICENCES.

AMOUNT and RATE of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

CARD AND DICE MAKERS LICENCES.

Years.	England.			Scotland.			Ireland.			United Kingdom.	
	Number.	Amount.	Rate of Duty.	Number.	Amount.	Rate of Duty.	Number.	Amount.	Rate of Duty.	Number.	Amount.
		£ s. d.						£ s. d.			£ s. d.
Commenced 5th July 1828	12	3 0 0		—	—		—	—		12	3 0 0
1829	16	4 0 0		—	—		—	—		16	4 0 0
1830	16	4 0 0		—	—		—	—		16	4 0 0
1831	14	3 10 0		—	—		—	—		14	3 10 0
1832	15	3 15 0		—	—		—	—		15	3 15 0
1833	19	4 15 0		—	—		1	0 5 0		20	5 0 0
1834	16	4 0 0		—	—		—	—		16	4 0 0
1835	14	3 10 0		—	—		—	—		14	3 10 0
1836	17	4 5 0		—	—		—	—		17	4 5 0
1837	16	4 0 0		—	—		—	—		16	4 0 0
1838	15	3 15 0		—	—		—	—		15	3 15 0
1839	19	4 15 0		—	—		—	—		19	4 15 0
1840	14	3 10 0		—	—		—	—		14	3 10 0
1841	14	3 10 0		—	—		—	—		14	3 10 0
1842	12	3 0 0		—	—		—	—		12	3 0 0
1843	10	2 10 0		—	—		—	—		10	2 10 0
1844	7	1 15 0		—	—		—	—		7	1 15 0
1845	8	2 0 0		—	—		—	—		8	2 0 0
1846	7	1 15 0	5s.	—	—	Same as in England.	—	—	Same as in England.	7	1 15 0
1847	9	2 5 0		—	—		—	—		9	2 5 0
1848	13	3 5 0		—	—		—	—		13	3 5 0
1849	11	2 15 0		—	—		—	—		11	2 15 0
1850	11	2 15 0		—	—		—	—		11	2 15 0
1851	10	2 10 0		—	—		—	—		10	2 10 0
1852	9	2 5 0		—	—		—	—		9	2 5 0
1853	12	3 0 0		—	—		—	—		12	3 0 0
Years ended 31st Mar. 1855	12	3 0 0		—	—		—	—		12	3 0 0
1856	13	3 5 0		—	—		—	—		13	3 5 0
1857	8	2 0 0		—	—		—	—		8	2 0 0
1858	10	2 10 0		—	—		—	—		10	2 10 0
1859	10	2 10 0		—	—		—	—		10	2 10 0
1860	8	2 0 0		—	—		—	—		8	2 0 0
1861	8	2 0 0		—	—		—	—		8	2 0 0
1862	7	1 15 0		—	—		—	—		7	1 15 0
1863	5	1 5 0		—	—		—	—		5	1 5 0

MAKERS AND SELLERS OF PLAYING CARDS LICENCES.

	Makers.	Sellers.			Makers.	Sellers.				Makers.	Sellers.				Makers.	Sellers.	
	15	5,235	669 7 6	Maker (and seller) 1*l.* Seller (not being maker), 2*s.* 6*d.*	—	660	82 10 0	Same as in England.		1	420	53 10 0	Same as in England.		16	6,315	805 7 6
1864	14	5,363	684 7 6		—	715	89 7 6			2	373	48 12 6			16	6,451	822 7 6
1865	15	5,883	750 7 6		—	798	99 15 0			1	582	73 15 0			16	7,263	923 17 6
1866	11	6,278	795 15 0		—	848	106 0 0			1	634	80 5 0			12	7,760	982 0 0
1867	15	6,630	843 15 0		—	897	112 2 6			1	668	84 10 0			16	8,195	1,040 7 6
1868	15	6,927	880 17 6		—	923	115 7 6			1	679	85 17 6			16	8,529	1,082 2 6
1869	13	7,117	902 12 6		—	950	118 15 0			1	681	86 2 6			14	8,748	1,107 10 0

These Licences were transferred from Stamps to Excise by 27 & 28 Vict. c. 56.

SOAP MAKERS' LICENCES.

An ACCOUNT of the Number of LICENCES issued, the Amount of Duty, and Rate of Duty in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
(Commenced 10 Sept. 1784.)		£			£		Soap and Candle Makers.	£ s.	Soap and Candle Makers.		£ s.
1785	918	1,836		53	106					971	1,942 0
1786	852	1,704		63	126					915	1,830 0
1787	797	1,594		64	128					861	1,722 0
1788	775	1,550		66	132					841	1,682 0
1789	754	1,508		65	130					819	1,638 0
1790	714	1,428		58	116					772	1,544 0
1791	711	1,422		54	108					765	1,530 0
1792	687	1,374		52	104					739	1,478 0
1793	664	1,328		46	92					710	1,420 0
1794	640	1,280		44	88					684	1,368 0
1795	635	1,270		42	84		No Account.		£1	677	1,354 0
1796	620	1,240		40	80					660	1,320 0
1797	608	1,216		47	94					655	1,310 0
1798	584	1,168		43	86					625	1,254 0
1799	607	1,214		52	104					659	1,318 0
1800	604	1,208		48	96					652	1,304 0
1801	570	1,140	£2	54	108					624	1,248 0
1802	571	1,142		50	100					621	1,242 0
1803	547	1,094		50	100					597	1,194 0
1804	509	1,018		No Account.						509	1,018 0
1805	500	1,000		53	106					553	1,106 0
									In Cities or Towns sending Members to Parliament. / Other Places.		
1806	484	968		52	104				£4 / £2	536	1,072 0
1807	471	942		49	98					520	1,040 0
1808	473	946		51	102					524	1,048 0
1809	474	948		44	88		During these years Soap and Candle Licences were issued at the Stamp Office.			518	1,036 0
1810	465	930		45	90					510	1,020 0
1811	475	950		47	94					522	1,044 0
1812	448	896		38	76					486	972 0
1813	424	848		37	74					461	922 0
1814	425	850		43	86					468	936 0
1815	408	1,014	£2–£4	39	78			1,877 8	£4 4s. / £2 2s.	447	2,969 8
1816	375	1,500		40	160			2,463 6		415	4,123 6
1817	372	1,488		38	152			2,072 14		410	3,712 14
1818	369	1,476		34	136			1,881 12		403	3,493 12
1819	354	1,416		45	180			2,045 8		399	3,641 8
1820	353	1,412		45	180			1,988 14		398	3,580 0
1821	324	1,296		39	156			2,165 2		363	3,617 2
1822	308	1,232		36	144			2,110 10		344	3,486 10
1823	315	1,260	£4	32	128			2,215 10		347	3,603 10
1824	311	1,244		37	148		No Account.			348	1,392 0
							Soap Makers.		Soap Makers.		
1825	276	1,104		31	124		41	152 16		348	1,380 16
1826	267	1,235		35	147		304	1,543 0		606	2,925 0
1827	266	1,097		36	146		306	1,245 0		608	2,488 0
1828	266	1,096		33	137		326	1,331 0	As in ENGLAND.	625	2,564 0
1829	253	1,031		34	138		298	1,225 0		585	2,394 0
1830	239	987		29	116		278	1,133 0		546	2,236 0

Same as in ENGLAND.

GREAT BRITAIN only.

GREAT BRITAIN only.

(*continued.*)

SOAP MAKERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate of Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Year.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
		£ s.			£ s.			£ s.			£ s.
1831	250	1,024 0		26	108 0		256	1,035 0		532	2,167 0
1832	251	1,067 0		27	110 0		237	974 0		515	2,151 0
1833	249	1,025 0		27	109 0		224	900 0		500	2,034 0
1834	239	992 0		28	116 0		204	847 0		471	1,955 0
1835	222	906 0	£4	24	99 0		204	824 0		450	1,829 0
1836	199	816 0		21	87 0		210	862 0		430	1,765 0
1837	199	810 0		21	84 0		182	742 0		402	1,636 0
1838	212	867 0		19	76 0		180	740 0		411	1,683 0
1839	176	722 0		19	76 0		183	739 0		378	1,537 0
1840	185	797 11	£4—£4 4s.	19	79 16		179	777 7		383	1,654 14
1841	168	721 7		17	71 8		177	752 17		362	1,545 12
1842	160	690 18		19	79 16		178	758 2		357	1,528 16
1843	161	688 16		18	75 12		179	785 8		358	1,549 16
1844	164	733 19		19	85 1		179	770 14		362	1,589 14
1845	163	701 8		21	95 11		181	779 2		365	1,576 1
1846	152	647 17		22	96 12		171	727 13		345	1,472 2
1847	147	642 12		19	82 19		150	637 7		316	1,362 18
1848	144	627 18		20	85 1		148	632 3		312	1,345 2
1849	152	673 1		23	98 14		153	664 13		328	1,436 8
1850	156	676 4		25	107 2		148	632 2		329	1,415 8
1851	152	659 8		24	100 16		141	598 10		317	1,358 14
1852	152	665 14		21	88 4		143	611 2		316	1,365 0
1853	166	728 14		21	96 12	Same as in England.	130	567 0	Same as in England.	317	1,392 6
Year ended 31st March.											
1855	182	795 18	£4 4s.	25	108 3		132	560 14		339	1,464 15
1856	180	780 3		24	101 17		130	553 7		334	1,435 7
1857	177	777 0		22	92 8		134	569 2		334	1,438 10
1858	188	819 0		22	100 16		126	531 6		337	1,451 2
1859	183	802 4		25	111 6		122	520 16		330	1,434 6
1860	178	781 4		26	109 4		122	516 12		326	1,407 0
1861	185	813 15		22	95 11		119	500 17		321	1,410 3
1862	180	793 16		22	95 11		114	485 2		316	1,374 9
1863	186	820 1		26	111 6		114	485 2		326	1,416 9
1864	182	808 10		25	105 0		108	458 17		315	1,372 7
1865	179	780 3		23	101 17		100	423 3		302	1,305 3
1866	174	765 9		24	100 16		96	404 5		294	1,270 10
1867	180	808 10		22	92 8		89	373 16		291	1,274 14
1868	190	840 0		23	96 12		86	370 13		299	1,307 5
1869	201	883 1		24	100 16		83	348 12		308	1,332 9

The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

TEA AND COFFEE DEALERS' LICENCES.

AN ACCOUNT of the NUMBER OF LICENCES issued, the AMOUNT OF DUTY, and RATE OF DUTY

YEAR.	ENGLAND.			SCOTLAND.		
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.
		£ s. d.			£ s. d.	
Commenced July 5, 1780.						
1781	35,572	8,905 18 9	5*s.*	1,172	293 0 0	
1782	33,176	8,708 11 6	5*s.* 3*d.*	893	234 8 3	
1783	32,754	8,692 19 9		1,034	284 7 0	
1784	34,076	9,369 2 3		956	262 18 0	
1785	37,478	10,305 11 6		1,252	344 6 0	
1786	41,078	11,296 4 9		1,845	507 7 6	
1787	43,460	11,951 9 0		2,304	633 12 0	
1788	48,263	13,272 6 6		2,360	649 0 0	
1789	47,123	12,958 16 6		2,671	734 10 6	
1790	48,213	13,258 11 6		2,982	820 1 0	
1791	50,989	14,026 2 0		3,491	960 0 6	
1792	50,353	13,849 5 6		3,874	1,065 7 0	
1793	52,608	14,467 4 0		3,848	1,058 4 0	
1794	52,292	14,380 6 0		3,860	1,061 10 0	
1795	52,881	14,542 5 6		3,828	1,052 14 0	
1796	52,955	14,562 12 6		4,566	1,255 13 0	
1797	53,700	14,767 10 0		4,839	1,330 14 6	
1798	53,783	14,790 6 6	5*s.* 6*d.*	4,627	1,272 8 6	
1799	54,382	14,955 1 0		4,706	1,294 3 0	
1800	54,964	15,115 2 0		4,899	1,347 4 6	
1801	56,248	15,468 4 0		5,817	1,599 13 6	
1802	56,934	15,656 17 0		5,482	1,507 11 0	
1803	58,343	16,044 6 6		6,348	1,745 14 0	Same as in ENGLAND.
1804	57,461	15,801 15 6		No Account.	—	
1805	58,248	16,018 4 0		6,080	1,672 0 0	
1806	58,091	15,957 0 6		6,339	1,743 4 6	
1807	58,865	16,187 17 6		6,674	1,835 7 0	
1808	59,737	16,427 13 6		6,905	1,898 17 6	
1809	60,097	16,526 13 6		7,003	1,925 16 6	
1810	61,080	16,797 0 0		7,006	1,926 13 0	
1811	62,496	17,186 8 0		8,183	2,250 6 6	
1812	62,753	17,257 1 6		8,186	2,251 3 0	
1813	63,915	17,576 12 6		8,529	2,345 9 6	
1814	63,412	17,438 6 0		8,618	2,369 19 0	
1815	62,848	22,073 8 6	5*s.* 6*d.*—11*s.*	8,516	2,366 7 6	
1816	60,262	33,144 2 0		7,826	4,304 6 0	
1817	61,342	33,738 2 0		7,903	4,346 13 0	
1818	63,885	35,136 15 0		8,690	4,779 10 0	
1819	65,558	36,056 18 0		8,841	4,862 11 0	
1820	69,366	38,151 6 0		9,251	5,088 1 0	
1821	70,290	38,659 10 0	11*s.*	9,398	5,168 18 0	
1822	70,694	38,881 14 0		9,391	5,165 1 0	
1823	72,502	39,876 2 0		9,558	5,366 18 0	
1824	73,729	40,550 19 0		10,909	5,999 19 0	
1825	74,809	41,144 19 0		10,766	5,921 6 0	

- - - TEA AND COFFEE DEALERS' LICENCES.

each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.			UNITED KINGDOM.		
Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Year.
	£ s. d.			£ s. d.	
					Commenced July 5, 1780
			36,744	9,198 18 9	1781
			34,069	8,942 19 9	1782
			33,788	8,977 6 9	1783
			35,032	9,632 0 3	1784
			38,730	10,649 17 6	1785
			42,923	11,803 12 3	1786
			45,764	12,585 1 0	1787
			50,623	13,921 6 6	1788
			49,794	13,693 7 0	1789
No Account		£ s. In Corporate Towns - 1 0 In all other places - 0 10	51,195	14,078 12 6	1790
			54,480	14,986 2 6	1791
			54,227	14,914 12 6	1792
			56,456	15,525 8 0	1793
			56,152	15,441 16 0	1794
			56,709	15,594 19 6	1795
			57,521	15,818 5 6	1796
			58,539	16,098 4 6	1797
			58,410	16,062 15 0	1798
			59,088	16,249 4 0	1799
			59,863	16,462 6 6	1800
	8,895 13 10		62,065	25,963 11 4	1801
No Account of the number of Licences issued.	10,351 7 8	£ s. In Cities and Corporate Towns - - 3 0	62,416	27,515 15 8	1802
	10,245 4 8	In Market Towns - 2 0	64,691	28,035 5 2	1803
	10,718 13 1	In all other Places - 1 0	57,461	26,520 8 7	1804
	594 0 0		64,328	18,284 4 0	1805
			64,430	17,700 5 0	1806
		In Cities and Corporate Towns - 3 0	65,539	18,023 4 6	1807
During these Years Tea and Coffee, &c. Licences were issued at the Stamp Office.		In Market Towns and other Places - - 2 0	66,642	18,326 11 0	1808
			67,100	18,452 10 0	1809
			68,086	18,723 13 0	1810
			70,679	19,436 14 6	1811
			70,939	19,508 4 6	1812
			72,444	19,922 2 0	1813
			72,030	19,808 5 0	1814
4,535	17,128 13 0		75,899	41,568 9 0	1815
5,217	19,720 1 0	£ s. In Cities, Towns, and Boroughs sending Members to Parliament - - - 5 5	73,305	57,168 9 0	1816
4,443	16,601 11 0		73,688	54,686 6 0	1817
4,728	17,654 14 0	In all other places - 3 3	77,303	57,570 19 0	1818
5,116	18,912 12 0		79,515	59,832 1 0	1819
5,268	19,502 14 0		83,885	62,742 1 0	1820
5,598	20,622 0 0		85,286	64,450 8 0	1821
5,805	22,034 5 0		85,890	66,081 0 0	1822
6,023	22,334 11 0		88,083	67,577 11 0	1823
6,359	22,333 3 5		90,997	68,884 1 5	1824
8,551	19,914 3 9		94,126	66,980 8 9	1825

Including the sale of Foreign Grapes, Foreign Currants, Raisins, and Figs.

Great Britain only.

Great Britain only.

(continued.)

TEA AND COFFEE DEALERS' LICENCES

An Account of the Number of Licences issued, the Amount of Duty,

Year.	ENGLAND.			SCOTLAND.		
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.
		£ s. d.			£ s. d.	
1826	72,525	46,716 17 3		11,239	6,567 19 3	
1827	73,665	42,563 8 0		11,924	6,885 17 3	
1828	74,947	43,352 4 9		12,737	7,328 15 0	
1829	75,506	43,633 3 0		13,137	7,591 2 0	
1830	75,540	43,745 15 3		13,472	7,776 14 6	
1831	75,670	43,755 16 0		13,532	7,798 17 3	
1832	75,823	43,847 2 0	11s.	13,381	7,688 17 3	
1833	76,832	44,340 17 3		13,442	7,724 12 3	
1834	78,278	45,153 18 0		13,423	7,697 7 9	
1835	80,047	46,169 15 0		13,582	7,778 4 9	
1836	81,031	46,656 10 9		13,522	7,738 4 6	
1837	81,259	46,819 8 9		13,516	7,760 10 0	
1838	82,106	47,346 12 3		13,505	7,745 7 6	
1839	82,794	47,701 15 6		13,611	7,851 7 9	
1840	81,342	48,936 17 10	11s. 11s. 6½d.	13,355	7,998 14 0	
1841	82,064	49,590 4 2		13,357	8,014 12 0	
1842	82,895	50,030 14 9		13,368	8,017 1 4	
1843	85,585	51,873 17 2		13,676	8,250 2 2	
1844	88,695	53,703 8 2		14,279	8,620 14 6	
1845	91,258	55,080 19 1		14,682	8,821 14 3	
1846	93,549	56,493 14 5		15,032	9,038 5 5	
1847	95,300	57,733 3 1		15,337	9,236 17 6	
1848	96,275	57,952 12 5		15,551	9,351 6 11	Same as in England.
1849	98,587	59,259 0 4		15,957	9,601 17 11	
1850	100,984	60,572 12 10		16,397	9,837 7 9	
1851	102,708	61,539 7 10		16,588	9,922 5 3	
1852	104,891	62,885 9 8		16,675	9,959 7 5	
1853	106,168	63,337 12 9	11s. 6½d.	16,575	9,837 2 3	
Year ending 31st March						
1855	105,191	62,753 16 7		16,189	9,631 1 6	
1856	105,495	62,910 17 7		15,857	9,473 15 4	
1857	105,851	63,294 0 6		16,224	9,712 12 9	
1858	106,945	63,859 11 4		16,383	9,758 8 8	
1859	108,751	65,042 8 0		16,556	9,882 18 6	
1860	111,917	66,823 3 3		17,011	10,143 8 11	
1861	114,332	68,195 12 10		17,339	10,341 8 0	
1862	115,865	69,148 5 7		17,564	10,455 16 6	
1863	116,898	69,623 13 2		17,730	10,543 14 0	
1864	118,867	71,063 7 8		17,911	10,669 12 9	
1865	124,020	52,793 8 2		18,816	7,536 0 2	
1866	126,999	53,650 15 10	House rated at £8 or upwards, 11s. 6½d.	19,419	7,656 5 9	
1867	128,696	54,784 16 11		19,745	7,778 10 9	
1868	131,023	57,283 6 5	Rated under £8, 2s. 6d.	20,193	7,970 14 3	
1869	136,002	59,767 7 5		20,575	8,135 9 10	

Note.—The "Amount of Duty" includes the Duty o

TEA AND COFFEE DEALERS' LICENCES.

nd Rate of Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.			UNITED KINGDOM.		Year.
Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	
	£ s. d.			£ s. d.	
7,959	5,647 8 0		91,723	58,932 4 6	1826
9,092	5,290 3 6		94,681	54,739 8 9	1827
10,389	6,241 13 6		98,073	56,922 13 3	1828
11,094	6,629 3 0		99,737	57,853 8 0	1829
11,180	6,681 16 3		100,192	58,204 6 0	1830
11,210	6,628 9 3		100,412	58,183 2 6	1831
10,992	6,467 11 9		100,196	58,003 11 0	1832
11,305	6,643 3 6		101,579	58,708 13 0	1833
11,848	6,976 2 3		103,549	59,827 8 0	1834
12,440	7,350 12 3		106,069	61,298 12 0	1835
12,954	7,676 1 6		107,507	62,070 16 9	1836
12,968	7,632 4 3		107,743	62,212 3 0	1837
12,774	7,798 11 9		108,385	62,890 11 6	1838
8,986	5,530 2 3		105,391	61,083 5 6	1839
8,737	5,538 17 8		103,434	62,474 9 6	1840
8,773	5,504 5 7		104,194	63,109 1 9	1841
8,887	5,575 14 5		105,150	63,623 10 6	1842
9,301	5,835 7 2		108,562	65,959 6 6	1843
9,974	6,289 17 6		112,948	68,614 0 2	1844
12,193	7,911 2 3		118,133	71,813 15 7	1845
14,457	9,314 19 0		123,038	74,846 18 10	1846
14,435	9,132 10 9	Same as in England. (Sale of Tea, Coffee, Chocolate, and Pepper).	125,072	76,102 11 4	1847
13,962	8,572 11 6		125,788	75,876 10 10	1848
13,623	8,357 4 0		128,167	77,218 2 3	1849
14,073	8,634 12 5		131,454	79,044 13 0	1850
14,382	8,755 5 7		133,678	80,216 18 8	1851
14,930	9,149 1 11		136,496	81,993 19 0	1852
15,495	9,398 8 7		138,238	82,573 3 7	1853
					Year ending 31st March
15,926	9,748 17 11		137,306	82,133 16 0	1855
16,694	10,166 11 9		138,046	82,551 4 8	1856
17,415	10,603 19 7		139,490	83,610 12 10	1857
18,098	11,045 11 9		141,426	84,663 11 9	1858
19,079	11,621 18 2		144,386	86,547 4 8	1859
20,020	12,195 19 7		148,948	89,162 11 9	1860
21,062	12,804 18 1		152,733	91,341 18 11	1861
21,546	13,151 19 0		154,975	92,756 1 1	1862
21,560	13,023 13 6		156,188	93,191 0 8	1863
21,546	13,026 10 8		158,324	94,759 11 1	1864
22,736	7,775 17 9		165,572	68,105 6 1	1865
23,876	7,681 4 2		170,294	68,988 5 9	1866
25,268	7,933 1 5		173,709	70,496 9 1	1867
26,496	8,190 18 5		177,712	73,444 19 1	1868
27,660	8,343 2 10		184,237	76,246 0 1	1869

Licences granted for periods less than a year.

TOBACCO LICENCES.

An ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and the RATES o

Year.	ENGLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £ s. d.	Rates of Duty.	SCOTLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £ s. d.	Rates of Duty.
Commenced.								
1790	64,961	349	9,655 7 6	Tobacco and Snuff Manufactures: £ — Quantity manufactured, not exceeding 20,000 lbs. - 2; Exceeding 20,000 and not exceeding 30,000 lbs. - 3; „ 30,000 „ 40,000 „ - 4; „ 40,000 „ 50,000 „ - 5; „ 50,000 „ 60,000 „ - 6; „ 60,000 „ 70,000 „ - 7; „ 70,000 „ 80,000 „ - 8; „ 80,000 „ 90,000 „ - 9; „ 90,000 „ 100,000 „ - 10; „ 100,000 „ 120,000 „ - 12; „ 120,000 „ 150,000 „ - 15; „ 150,000 - - - - 20; Beginners (with a surcharge according to quantity made) - - - - - - 2; Dealers in the country - - - 2s. 6d.; „ London - - - - 5s.	3,801	184	866 12 6	Same as in England.
1791	65,911	313	10,426 7 6		3,736	176	843 2 6	
1792	68,117	298	10,786 7 6		3,690	180	846 12 6	
1793	69,531	281	10,903 0 0		3,617	173	820 15 0	
1794	69,928	277	10,874 10 0		3,513	151	763 17 6	
1795	70,128	271	10,959 7 6		3,452	144	752 2 6	
1796	71,455	270	11,158 12 6		3,580	150	812 0 0	
1797	72,377	263	11,301 5 0		3,809	139	815 12 6	
1798	73,396	253	11,375 10 0		3,511	134	773 5 0	
1799	63,459	245	10,094 7 6		3,311	122	739 10 0	
1800	76,783	288	11,901 10 0		3,536	115	727 10 0	
1801	79,603	308	12,384 0 0		3,889	109	767 12 6	
1802	81,658	313	12,588 2 6		4,246	173	980 7 6	
1803	83,963	309	12,878 2 6		4,280	128	865 10 0	
1804	85,447	297	13,073 2 6		No Account.		—	
1805	89,080	286	13,527 15 0		4,482	119	949 19 5	
1806	90,103	276	13,651 10 0		4,855	122	950 10 0	
1807	92,197	287	13,931 7 6		4,988	125	964 5 0	
1808	94,073	291	14,137 0 0		5,175	124	985 0 0	
1809	94,252	296	14,182 0 0		5,233	131	1,022 17 6	
1810	96,608	313	14,505 7 6		5,283	136	1,022 12 6	
1811	99,206	330	14,932 5 0		6,419	149	1,219 0 0	
1812	100,175	345	15,224 15 0		6,457	148	1,211 17 6	
1813	101,433	346	15,362 7 6		6,676	158	1,270 7 6	
1814	100,008	316	14,868 2 6		6,695	161	1,272 5 0	
1815	97,822	310	17,722 15 0	Tobacco and Snuff Manufacturers: £ £ s. — Quantity manufactured, not exceeds 20,000 lbs. 2 — 3 0; Exceeding 20,000 and not exceeds 30,000 lbs. 3 — 4 10; „ 30,000 „ 40,000 „ 4 — 6 0; „ 40,000 „ 50,000 „ 5 — 7 10; „ 50,000 „ 60,000 „ 6 — 9 0; „ 60,000 „ 70,000 „ 7 — 10 10; „ 70,000 „ 80,000 „ 8 — 12 0; „ 80,000 „ 90,000 „ 9 — 13 10; „ 90,000 „ 100,000 „ 10 — 15 0; „ 100,000 „ 120,000 „ 12 — 18 0; „ 120,000 „ 150,000 „ 15 — 22 10; „ 150,000 lbs. - - - 20 — 30 0; Beginners (with a surcharge according to quantity made) - - - - 2 — 3 0; Dealers in the country - - 2s. 6d. — 5s.; „ London - - - 5s. — 10s.	6,388	143	1,190 5 0	
1816	94,538	328	27,563 5 0	Tobacco and Snuff Manufacturers: £ s. — Quantity manufactured, not exceeding 20,000 lbs. 3 0; Exceeding 20,000 and not exceeding 30,000 lbs. - 4 10; „ 30,000 „ 40,000 „ - 6 0; „ 40,000 „ 50,000 „ - 7 10; „ 50,000 „ 60,000 „ - 9 0; „ 60,000 „ 70,000 „ - 10 10; „ 70,000 „ 80,000 „ - 12 0; „ 80,000 „ 90,000 „ - 13 10; „ 90,000 „ 100,000 „ - 15 0; „ 100,000 „ 120,000 „ - 18 0; „ 120,000 „ 150,000 „ - 22 10; „ 150,000 lbs. - - - - 30 0; Beginners (with a surcharge according to quantity made) - - - - - - 3 0; Dealers in the country - - - - 5s.; „ London - - - - 10s.	5,743	181	2,155 0 0	
1817	95,883	339	28,033 10 0		5,935	178	2,172 0 0	
1818	98,841	341	28,792 5 0		6,662	173	2,349 10 0	
1819	101,435	347	29,578 15 0		6,783	173	2,382 10 0	
1820	103,549	331	29,987 5 0		7,059	178	2,490 5 0	
1821	104,085	318	30,140 5 0		7,120	173	2,478 0 0	
1822	103,992	287	29,876 10 0		7,206	163	2,469 5 0	
1823	107,091	308	30,982 15 0		7,467	164	2,529 0 0	
1824	109,150	297	31,498 15 0		8,571	159	2,824 5 0	
1825	111,832	302	32,620 5 0		8,569	120	2,979 15 0	
1826	109,649	306	35,505 2 6	Tobacco and Snuff Manufacturers: £ — Quantity manufactured, not exceeding 20,000 lbs. - 5; Exceeding 20,000 and not exceeding 40,000 lbs. - 10; „ 40,000 „ 60,000 „ - 15; „ 60,000 „ 80,000 „ - 20; „ 80,000 „ 100,000 „ - 25; „ 100,000 lbs. - - - - 30; Beginners (with a surcharge according to quantity made) - - - - - - 5; Dealers - - - - - - 5s.	9,238	138	3,477 0 0	
1827	111,868	297	32,472 11 3		10,127	156	3,760 0 0	
1828	114,054	300	33,171 10 0		11,121	158	3,961 13 9	
1829	115,291	285	33,315 6 3		11,714	156	4,132 10 0	
1830	116,507	285	36,598 2 6		12,359	149	4,241 12 6	

TOBACCO LICENCES.

UTY in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

IRELAND.				UNITED KINGDOM.			
Number of Licences issued.		Amount of Duty.	Rates of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Wholesale Merchants not being Importers.	Manufacturers.			Dealers.	Manufacturers.		
		£ s. d.				£ s. d.	Commenced.
		—	Manufacturers - - - £12	68,762	533	10,522 0 0	1790
		—	Wholesale Merchants, not being Importers - - - - £1	69,647	489	11,269 10 0	1791
		—		71,807	478	11,583 0 0	1792
		—		73,148	454	11,723 15 0	1793
No Account.		—		73,441	428	11,638 7 6	1794
		—		73,580	415	11,711 10 0	1795
		—	Manufacturers:	75,035	420	11,970 12 6	1796
		—	£	76,186	402	12,116 17 6	1797
		—	For one Table - - - £8	76,907	387	12,148 15 0	1798
		—	„ two Tables - - - £12	66,770	367	10,833 17 6	1799
		—	„ three „ - - - £16	80,319	403	12,629 0 0	1800
		3,159 13 9	„ four „ or more - - £20	83,492	417	16,311 6 3	1801
No Account of the Number of Licences.		3,072 18 6	Wholesale Merchants not being Importers £1	85,904	486	16,641 8 6	1802
		3,115 7 9		88,243	437	16,859 0 3	1803
		2,916 6 2		85,447	297	15,989 8 8	1804
		138 3 1		93,562	405	14,615 17 6	1805
			Manufacturers, as above. £	94,958	398	14,602 0 0	1806
			Wholesale Merchants not being Importers £10	97,185	412	14,895 12 6	1807
During these Years Tobacco and Snuff Licences were issued at the Stamp Office.				99,248	415	15,122 0 0	1808
				99,485	427	15,204 17 6	1809
				101,891	449	15,528 0 0	1810
				105,625	479	16,151 5 0	1811
				106,632	493	16,436 12 6	1812
				108,109	504	16,632 15 0	1813
				106,703	477	16,140 7 6	1814
			Manufacturers:				
—	359	2,790 18 1	£ s.	104,210	812	21,703 18 1	1815
			For one Table - - - £8 8				
			„ two Tables - - - £12 12				
			„ three „ - - - £16 16				
			„ four „ or more - - £21 0				
			Wholesale Merchants not being Importers - - - - £10 10				
—	418	3,761 2 0		100,281	927	33,479 7 0	1816
1	374	3,498 12 0		101,819	891	33,704 2 0	1817
—	360	3,381 0 0		105,503	874	34,522 15 0	1818
—	358	3,345 9 0		108,218	878	35,306 14 0	1819
1	365	3,357 7 10		110,609	874	35,834 17 10	1820
1	335	3,010 7 0		111,206	826	35,628 12 0	1821
1	321	2,954 3 6		111,199	771	35,299 18 6	1822
—	304	2,790 18 0		114,558	776	36,302 13 0	1823
—	301	2,838 3 0		117,721	757	37,161 3 0	1824
Dealers 2,059	312	3,317 14 7		122,460	734	38,917 14 7	1825
			Same as in England.				
8,322	322	4,992 6 3		127,209	766	43,974 8 9	1826
8,601	321	4,353 8 9		130,596	774	40,586 0 0	1827
9,570	300	4,605 15 0		134,745	758	41,738 18 9	1828
10,206	290	4,730 2 6		137,211	731	42,177 18 9	1829
10,349	283	4,746 6 3		139,215	717	45,586 1 3	1830

TOBACCO LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and the Rates

Year.	ENGLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £ s. d.	Rates of Duty.	SCOTLAND. Number of Licences issued. Dealers.	Manufacturers.	Amount of Duty. £ s. d.	Rates of Duty.
1831	138,207	289	40,181 5 0		12,636	146	4,324 7 6	
1832	140,603	290	40,344 13 9	Tobacco and Snuff Manufacturers: lbs. £	12,776	145	4,342 3 9	
1833	143,778	295	41,119 1 3	Quantity manufactured not exceeding 20,000 - 5	12,791	146	4,339 6 3	
1834	147,751	288	42,141 5 0	Exceeding 20,000 and not exceeding 40,000 - 10	12,913	141	4,322 0 0	
1835	150,908	283	42,959 10 0	„ 40,000 „ 60,000 - 15	13,113	129	4,333 15 0	
1836	154,557	274	43,946 7 6	„ 60,000 „ 80,000 - 20	13,065	138	4,377 10 0	
1837	156,271	280	44,443 7 0	„ 80,000 „ 100,000 - 25	13,128	136	4,391 18 9	
1838	158,855	293	45,577 16 3	„ 100,000 - - - 30	13,448	130	4,456 0 0	
1839	158,386	309	45,256 10 0	Beginners (with a surcharge according to quantity made) - - - - - 5	13,432	130	4,443 2 6	
				Dealers - - - - - - 5s.				
1840	158,684	321	47,552 13 10	Tobacco and Snuff Manufacturers: lbs. £ £ s. Quantity manufactured not exceeding 20,000 - 5—5 5 Exceeding 20,000 and not exceeding 40,000 - 10—10 10 „ 40,000 „ 60,000 - 15—15 15 „ 60,000 „ 80,000 - 20—21 0 „ 80,000 „ 100,000 - 25—26 5 „ 100,000 - - - 30—31 10 Beginners (with a surcharge according to quantity made) - - - - 5— 5 5 Dealers - - - - - 5s.–5s. 3d.	13,442	123	4,595 14 9	
1841	158,344	319	47,133 2 8		13,661	133	4,669 12 6	
1842	158,623	338	47,221 19 7		13,717	127	4,647 11 3	
1843	160,741	386	48,196 7 7		13,909	136	4,750 14 6	
1844	164,176	367	49,198 18 7		14,568	132	4,939 15 9	
1845	168,137	371	50,358 0 0		15,163	133	5,083 15 5	
1846	172,349	344	51,300 11 5		15,642	142	5,245 13 3	
1847	174,822	351	52,199 12 8		16,006	143	5,409 14 7	
1848	176,606	336	52,408 1 2		16,298	139	5,464 13 8	
1849	180,091	352	53,347 10 11		16,756	138	5,604 8 9	
1850	183,767	358	54,562 9 3		17,210	128	5,693 11 2	
1851	186,607	363	55,284 5 5		17,237	132	5,674 18 5	
1852	191,302	342	56,564 4 5		17,504	126	5,730 15 4	
1853	195,329	327	57,416 13 9	Tobacco and Snuff Manufacturers: lbs. £ s. Quantity manufactured not exceeding 20,000 - 5 5 Exceeding 20,000 and not exceeding 40,000 - 10 10 „ 40,000 „ 60,000 - 15 15 „ 60,000 „ 80,000 - 21 0 „ 80,000 „ 100,000 - 26 5 „ 100,000 - - - 31 10 Beginners (with a surcharge according to quantity made) - - - - 5 5 Dealers - - - - 5s. 3d.	17,537	126	5,709 16 8	
Year ended 31st Mar.								
1855	196,045	322	57,544 2 8		17,113	130	5,632 4 0	
1856	196,514	306	57,670 17 1		16,947	135	5,633 15 6	
1857	198,587	300	58,211 8 2		17,303	134	5,748 17 7	
1858	199,930	306	58,608 4 10		17,314	129	5,703 1 6	
1859	202,577	317	59,347 18 0		17,279	124	5,668 16 4	
1860	206,892	316	60,503 4 7		17,720	125	5,830 7 9	
1861	210,851	322	61,707 18 2		18,159	124	5,954 13 7	
1862	213,203	315	62,255 4 8		18,341	123	5,979 11 0	
1863	215,038	314	62,825 11 4		18,277	117	5,939 6 6	
1864	218,836	330	69,946 4 2	Dealers.—Occasional Licences not exceeding 3 days, 4d. per day. Commenced, 13th May 1864.	18,466	115	6,107 9 1	
1865	222,881	331	65,082 2 0		18,962	116	6,059 9 8	
1866	227,551	343	66,470 11 10		19,425	114	6,337 15 2	
1867	231,502	350	67,676 8 2		19,732	114	6,443 1 3	
1868	234,542	362	68,726 8 10		20,252	118	6,630 16 7	
1869	237,100	382	69,762 11 4		20,821	115	6,779 1 3	

Same as in England.

Note.—The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year; and

- - - - - TOBACCO LICENCES.

f Duty, in each Year, from the Imposition thereof, to the Year 1868, ended 31st March 1869—*continued.*

IRELAND.				UNITED KINGDOM.			
Number of Licences issued.		Amount of Duty.	Rates of Duty.	Number of Licences issued.		Amount of Duty.	Year.
Dealers.	Manufacturers.			Dealers.	Manufacturers.		
		£ s. d.				£ s. d.	
10,446	298	4,834 16 3		161,289	733	49,340 8 9	1831
10,684	304	4,987 5 0		164,063	739	49,674 2 6	1832
11,216	302	5,155 13 9		167,785	743	50,614 1 3	1833
11,636	291	5,285 3 9		172,300	720	51,748 8 9	1834
12,349	263	5,317 1 3		176,370	675	52,610 6 3	1835
13,042	246	5,510 11 3		180,664	658	53,834 8 9	1836
13,097	230	5,470 13 9		182,496	646	54,305 19 6	1837
13,410	231	5,760 16 3		185,713	654	55,794 12 6	1838
13,938	227	5,743 13 9		185,756	666	55,443 6 3	1839
13,415	242	5,990 1 0		185,541	686	58,138 9 7	1840
13,126	244	5,856 3 6		185,131	696	57,658 18 8	1841
13,038	225	5,716 6 8		185,378	690	57,585 17 6	1842
13,535	210	5,769 7 1		188,185	732	58,716 9 2	1843
14,579	205	6,117 4 8		193,323	704	60,255 19 0	1844
15,740	206	6,521 3 1		199,040	710	61,962 18 6	1845
16,754	197	6,804 17 1		204,745	683	63,351 1 9	1846
15,414	175	6,215 18 8	Same as in England.	206,242	669	63,825 5 11	1847
14,633	167	5,832 0 7		207,537	642	63,704 15 5	1848
14,075	161	5,619 15 11		210,922	651	64,571 15 7	1849
14,460	159	5,577 15 11		215,437	645	65,833 16 4	1850
14,442	146	5,531 5 4		218,286	641	66,490 9 2	1851
14,898	144	5,650 10 2		223,704	612	67,945 9 11	1852
15,491	145	5,729 14 4		228,357	598	68,856 4 9	1853
							Year ended 31st Mar.
15,995	136	5,863 1 4		229,153	588	69,039 8 0	1855
16,761	133	6,160 4 4		230,222	574	69,464 16 11	1856
17,649	130	6,454 18 10		233,539	564	70,415 4 7	1857
18,291	130	6,576 8 3		235,535	565	70,887 14 7	1858
19,218	129	6,797 12 8		239,074	570	71,814 7 0	1859
20,155	129	7,124 12 10		244,767	570	73,458 5 2	1860
21,205	127	7,339 10 0		250,215	573	75,002 1 9	1861
21,822	125	7,479 17 5		253,366	563	75,714 13 1	1862
21,679	115	7,339 7 4		254,994	546	76,104 5 2	1863
21,574	108	7,761 13 3		258,876	553	83,815 6 6	1864
22,066	108	7,405 2 6		263,909	555	78,546 14 2	1865
22,843	106	7,618 5 6		269,819	563	80,426 12 6	1866
24,004	111	8,001 9 2		275,238	575	82,120 18 7	1867
24,922	101	8,247 11 5		279,716	581	83,604 16 10	1868
26,203	100	8,515 8 8		284,124	597	85,057 1 3	1869

the Duty on Occasional Licences from the Imposition thereof in 1864.

VINEGAR MAKERS' LICENCES.

AN ACCOUNT of the NUMBER of LICENCES issued, the AMOUNT of DUTY, and RATE of DUTY in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869.

YEAR.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced.		£ s. d.			£ s. d.			£ s. d.			£ s. d.
1785	31	310 0 0		—	—		—	—		31	310 0 0
1786	31	310 0 0		—	—		—	—		31	310 0 0
1787	27	270 0 0		—	—		—	—		27	270 0 0
1788	26	260 0 0		—	—		—	—		26	260 0 0
1789	24	240 0 0		—	—		—	—		24	240 0 0
1790	24	240 0 0		—	—		—	—		24	240 0 0
1791	32	320 0 0		—	—		—	—		32	320 0 0
1792	25	250 0 0		—	—		—	—		25	250 0 0
1793	20	200 0 0		—	—		—	—		20	200 0 0
1794	21	210 0 0		—	—		—	—		21	210 0 0
1795	22	220 0 0		1	10 0 0		—	—		23	230 0 0
1796	23	230 0 0		1	10 0 0		—	—		24	240 0 0
1797	22	220 0 0		2	20 0 0		—	—		24	240 0 0
1798	20	200 0 0		3	30 0 0		—	—		23	230 0 0
1799	23	230 0 0	£10	2	20 0 0		—	—		25	250 0 0
1800	23	230 0 0		1	10 0 0		—	—		24	240 0 0
1801	22	220 0 0		4	40 0 0		No Account of the Number of Licences.	1 16 11		26	261 16 11
1802	20	200 0 0		2	20 0 0			3 13 10		22	223 13 10
1803	25	250 0 0		—	—			—	£2	25	250 0 0
1804	24	240 0 0		No Account.				3 13 10		24	243 13 10
1805	29	290 0 0		3	30 0 0			—		32	320 0 0
1806	29	290 0 0		3	30 0 0					32	320 0 0
1807	30	300 0 0		6	60 0 0					36	360 0 0
1808	31	310 0 0		3	30 0 0					34	340 0 0
1809	32	320 0 0		3	30 0 0		During these Years Vinegar Makers' Licences were issued at the Stamp Office.			35	350 0 0
1810	31	310 0 0		2	20 0 0					33	330 0 0
1811	24	240 0 0		5	50 0 0					29	290 0 0
1812	29	290 0 0		4	40 0 0					33	330 0 0
1813	30	300 0 0		5	50 0 0					35	350 0 0
1814	34	340 0 0		4	40 0 0					38	380 0 0
1815	29	370 0 0	£10–£20	3	30 0 0		6	31 10 0		38	431 10 0
1816	29	580 0 0		4	80 0 0		5	26 5 0		38	686 5 0
1817	33	660 0 0		7	140 0 0		5	26 5 0	£5 5s.	45	826 5 0
1818	28	560 0 0		6	120 0 0		7	36 15 0		41	716 15 0
1819	56	1,120 0 0		2	40 0 0		9	47 5 0		67	1,207 5 0
1820	64	1,280 0 0		4	80 0 0		10	52 10 0		78	1,412 10 0
1821	80	1,600 0 0	£20	7	140 0 0		8	42 0 0		95	1,782 0 0
1822	73	1,460 0 0		4	80 0 0		8	42 0 0		85	1,582 0 0
1823	87	1,740 0 0		4	80 0 0		8	38 1 3		99	1,858 1 3
1824	80	1,600 0 0		3	60 0 0		9	47 5 0		92	1,707 5 0
1825	54	1,080 0 0		3	60 0 0		8	42 0 0		65	1,182 0 0
1826	70	391 5 0		2	10 0 0		6	36 5 0		78	437 10 0
1827	46	242 10 0		5	33 15 0		6	30 0 0		57	306 5 0
1828	51	262 10 0	£5	4	20 0 0		7	35 0 0	£5	62	317 10 0
1829	49	253 15 0		5	26 5 0		4	23 15 0		58	303 15 0
1830	46	239 3 0		5	25 0 0		6	31 5 0		57	295 8 0

Same as in ENGLAND.

ENGLAND only.

GREAT BRITAIN only.

(continued.)

VINEGAR MAKERS' LICENCES.

An Account of the Number of Licences issued, the Amount of Duty, and Rate of Duty, in each Year, from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Year.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.	Rate of Duty.	Number of Licences issued.	Amount of Duty.
Commenced.		£ s. d.			£ s. d.			£ s. d.			£ s. d.
1831	47	246 5 0		6	32 10 0		6	30 0 0		59	308 15 0
1832	43	221 5 0		6	30 0 0		5	25 0 0		54	276 5 0
1833	43	218 15 0		7	35 0 0		5	25 0 0		55	278 15 0
1834	43	222 10 0		6	30 0 0		5	25 0 0		54	277 10 0
1835	45	236 5 0	£5	6	30 0 0		5	25 0 0		56	291 5 0
1836	43	225 0 0		6	30 0 0		5	25 0 0		54	280 0 0
1837	41	210 0 0		6	30 0 0		4	20 0 0		51	260 0 0
1838	51	272 10 0		6	30 0 0		4	20 0 0		61	322 10 0
1839	35	245 0 0		6	30 0 0		3	15 0 0		44	290 0 0
1840	52	281 0 0	£5–£5 5*s.*	13	68 5 0		5	26 0 0		70	375 5 0
1841	48	255 18 9		6	31 10 0		4	21 0 0		58	308 8 9
1842	48	254 12 6		7	36 15 0		4	21 0 0		59	312 7 6
1843	44	262 10 0		7	36 15 0		3	15 15 0		54	315 0 0
1844	50	274 6 3		7	40 13 9		3	15 15 0		60	330 15 0
1845	60	324 3 9		8	42 0 0		3	15 15 0		71	381 18 9
1846	56	308 8 9		7	36 15 0		2	10 10 0		65	355 13 9
1847	50	279 11 3		5	26 5 0		2	10 10 0		57	316 6 3
1848	50	266 8 9		6	32 16 3		2	10 10 0		58	309 15 0
1849	49	270 7 6		7	40 13 9		2	10 10 0		58	321 11 3
1850	55	308 8 9		6	31 10 0		2	10 10 0		63	350 8 9
1851	78	444 18 9		10	55 2 6	Same as in England.	2	10 10 0	Same as in England.	90	510 11 3
1852	71	380 13 6		9	48 11 3		2	10 10 0		82	439 14 9
1853	65	345 3 9		9	47 5 0		2	10 10 0		76	402 18 9
Year ended 31st Mar.			£5 5*s.*								
1855	63	330 15 0		8	45 18 9		1	5 5 0		72	381 18 9
1856	58	312 7 6		6	31 10 0		1	5 5 0		65	349 2 6
1857	55	300 11 3		6	34 2 6		2	10 10 0		63	345 3 9
1858	56	305 16 3		6	34 2 6		1	5 5 0		63	345 3 9
1859	58	307 2 6		7	36 15 0		1	5 5 0		66	349 2 6
1860	59	322 17 6		9	49 17 6		1	5 5 0		69	378 0 0
1861	60	325 10 0		9	47 5 0		1	5 5 0		70	378 0 0
1862	64	346 10 0		8	42 0 0		1	5 5 0		73	393 15 0
1863	59	312 7 6		6	31 10 0		1	5 5 0		66	349 2 6
1864	57	312 7 6		6	34 2 6		1	5 5 0		64	351 15 0
1865	61	326 16 3		6	31 10 0		1	5 5 0		68	363 11 3
1866	55	297 18 9		7	38 1 3		1	5 5 0		63	341 5 0
1867	58	318 18 9		6	31 10 0		1	5 5 0		65	355 13 9
1868	60	320 5 0		5	28 17 6		1	5 5 0		66	354 7 6
1869	57	309 15 0		5	26 5 0		1	7 17 6		63	343 17 6

The "Amount of Duty" includes the Duty on Licences granted for periods less than a Year.

EXCISE LICENCES.

	Year ended 5th January 1854.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers	3,441	433	296	4,170	41,700
Brewers	44,876	317	101	45,294	85,330
Dealers in Beer	1,328	33	183	1,544	5,106
„ Spirits	2,846	404	430	3,680	38,640
„ Wine	1,508	22	122	1,652	17,346
Retailers of Beer (Publicans)	61,746	443	15,761	77,950	137,480
„ Spirits „	57,758	14,306	15,328	87,392	421,524
„ Wine „	24,706	3,940	2,361	31,007	65,016
„ Beer and Cyder (not Publicans)	44,730	—	—	44,730	139,674
„ Wine (to be consumed off the premises)	—	—	—	—	—
„ Beer, &c. on board Packet Boats	247	79	35	361	379
„ Foreign Liqueurs	51	—	2	53	111
„ Spirits (Grocers) Ireland	—	—	233	233	2,494
Distillers and Rectifiers	88	149	72	309	3,244
Game Certificates (Ireland)	—	—	3,476	3,476	10,949
Hackney Carriages (London)	1,356		—	1,356	1,816
Maltsters	6,901	743	155	7,799	19,560
Malt Roasters and Dalers in Roasted Malt	30	2	8	40	580
Methylated Spirits, Makers	—	—	—	—	—
Paper Makers	334	49	27	410	1,722
Soap Makers	166	21	130	317	1,331
Stage Carriages	3,108	334	—	3,442	10,842
Stills, Makers of	—	15	3	18	9
„ Chemists, &c. using	215	54	23	292	148
Sweets, Retailers	7,256	81	113	7,450	8,190
Tea Dealers	106,168	16,575	15,495	138,238	79,775
Tobacco Manufacturers	327	126	145	598	6,888
„ Dealers	195,329	17,537	15,491	228,357	59,944
To let Horses and Carriages for Hire	6,469	709	1,567	8,745	78,734
Vinegar Makers	65	9	2	76	399
Total	571,049	56,381	71,559	698,989	1,238,931
Licences for fractional parts of a Year and Surcharges	—	—	—	—	17,338
				£	1,256,269

EXCISE LICENCES.

Year ended 31st March.

1855.					1856.				
England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	No.	£	No.	No.	No.	No.	£
3,509	438	300	4,247	42,470	3,597	434	315	4,346	43,460
42,770	300	106	43,176	80,247	41,192	273	105	41,570	76,968
1,346	29	193	1,568	5,186	1,372	31	190	1,593	5,268
2,837	402	453	3,692	38,756	2,808	372	458	3,638	38,199
1,495	25	134	1,654	17,367	1,464	24	131	1,619	17,000
62,125	320	15,788	78,233	157,537	62,570	277	16,390	79,237	158,384
57,912	13,555	15,409	86,876	509,612	58,358	12,591	15,984	86,933	506,882
24,701	3,272	2,491	30,464	67,302	24,777	2,866	2,592	30,235	66,802
43,352	—	—	43,352	135,714	44,169	—	—	44,169	138,619
—	660	—	660	1,458	—	911	—	911	2,012
253	81	47	381	400	217	81	33	331	348
58	—	1	59	124	57	—	—	57	120
—	—	242	242	2,599	—	—	220	220	2,358
89	145	71	305	3,202	88	144	73	305	3,202
—	—	3,391	3,391	10,682	—	—	3,285	3,285	10,348
2,706	—	—	2,706	2,706	3,296	—	—	3,296	3,296
6,623	684	153	7,460	18,161	6,358	729	152	7,239	16,971
32	2	9	43	640	33	2	9	44	630
—	—	—	—	—	10	—	—	10	105
333	49	28	410	1,722	321	50	28	399	1,676
182	25	132	339	1,424	180	24	130	334	1,403
2,936	312	—	3,248	10,231	3,156	311	—	3,467	10,921
—	15	3	18	9	—	12	3	15	8
204	50	23	277	140	203	52	23	278	140
7,596	76	104	7,776	8,570	7,930	81	98	8,109	8,937
105,191	16,189	15,926	137,306	79,237	105,495	15,857	16,694	138,046	79,664
322	130	136	588	6,856	306	135	133	574	6,867
196,045	17,113	15,995	229,153	60,153	196,514	16,947	16,761	230,222	60,433
6,472	727	1,592	8,791	146,569	6,518	731	1,596	8,845	134,860
63	8	1	72	378	58	6	1	65	341
569,152	54,607	72,728	696,487	1,409,452	571,047	52,941	75,404	699,392	1,396,222
—	—	—	—	16,861	—	—	—	—	15,207
			£	1,426,313				£	1,411,429

(*continued.*)

EXCISE LICENCES.

	Year ended 31st March 1857.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers	3,589	438	343	4,370	43,700
Brewers	40,939	272	115	41,326	78,474
Dealers in Beer	1,405	29	228	1,662	5,495
„ Spirits	2,835	365	482	3,682	38,660
„ Wine	1,454	20	123	1,597	16,768
Retailers of Beer (Publicans)	63,060	299	16,809	80,168	160,326
„ Spirits „	58,938	12,219	16,408	87,565	510,521
„ Wine „	25,023	2,724	2,730	30,477	67,325
„ Beer and Cyder (not Publicans)	42,694	—	—	42,694	134,395
„ Wine (to be consumed off the Premises)	—	1,074	—	1,074	2,384
„ Beer, &c. on board Packet Boats	239	95	53	387	404
„ Foreign Liqueurs	65	—	—	65	136
„ Spirits (Grocers), Ireland	—	—	196	196	2,106
Distillers and Rectifiers	96	136	85	317	3,327
Game Certificates (Ireland)	—	—	3,514	3,514	11,069
Hackney Carriages (London)	5,292	—	—	5,292	5,292
Maltsters	6,235	653	158	7,046	16,532
Malt Roasters and Dealers in Roasted Malt	32	3	10	45	670
Methylated Spirits, Makers	11	—	1	12	125
Paper Makers	324	51	28	403	1,691
Soap Makers	178	22	134	334	1,401
Stage Carriages	2,908	319	—	3,227	10,164
Stills, Makers of	—	11	3	14	7
„ Chemists, &c. using	181	46	22	249	125
Sweets Retailers	8,315	89	103	8,507	9,374
Tea Dealers	105,851	16,224	17,415	139,490	80,495
Tobacco Manufacturers	300	134	130	564	6,903
„ Dealers	198,587	17,303	17,649	233,539	61,303
To let Horses and Carriages for hire	6,744	769	1,691	9,204	134,484
Vinegar Makers	55	6	2	63	329
Total	575,350	53,301	78,432	707,083	1,403,985
Licences for fractional parts of a Year, and Surcharges	—	—	—	—	16,494
				£	1,420,479

EXCISE LICENCES.

Year ended 31st March									
1858.					1859.				
England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	No.	£	No.	No.	No.	No.	£
3,581	425	352	4,358	43,580	3,652	435	359	4,446	44,460
40,369	258	114	40,741	79,796	40,139	259	121	40,519	78,794
1,480	31	244	1,755	5,804	1,475	36	278	1,789	5,916
2,843	358	514	3,715	39,007	2,844	361	501	3,706	38,913
1,442	19	116	1,577	16,558	1,426	17	123	1,566	16,442
63,615	317	17,114	81,046	161,865	63,901	354	17,160	81,415	163,503
59,672	11,842	16,716	88,230	514,186	60,118	11,584	16,640	88,342	518,656
25,370	2,922	2,860	31,152	68,813	25,427	2,758	2,957	31,142	68,775
43,095	—	—	43,095	135,579	43,562	—	—	43,562	136,705
—	922	—	922	2,080	—	1,112	—	1,112	2,479
234	86	45	365	383	257	79	53	389	408
70	—	—	70	147	70	—	—	70	147
—	—	212	212	2,263	—	—	186	186	2,009
111	138	82	331	3,475	122	136	82	340	3,570
—	—	3,651	3,651	11,500	—	—	3,882	3,882	12,228
5,474	—	—	5,474	5,474	5,646	—	—	5,646	5,646
6,157	648	161	6,966	18,120	6,085	656	168	6,909	17,959
30	2	9	41	620	28	2	9	39	600
9	—	—	9	94	9	—	1	10	105
318	52	16	386	1,621	318	52	27	397	1,667
188	23	138	349	1,465	183	25	122	330	1,386
3,004	323	—	3,327	10,480	3,024	353	—	3,377	10,637
—	38	4	42	22	—	13	3	16	8
182	14	21	217	109	181	43	21	245	122
8,786	104	109	8,999	9,917	9,104	110	113	9,327	10,279
106,945	16,383	18,098	141,426	81,614	108,751	16,556	19,079	144,386	83,322
306	129	130	565	6,945	317	124	129	570	6,888
199,930	17,314	18,291	235,535	61,827	202,577	17,279	19,218	239,074	62,756
7,023	784	1,765	9,572	137,248	7,201	800	1,938	9,939	137,858
56	6	1	63	330	58	7	1	66	346
580,290	53,138	80,763	714,191	1,420,922	586,475	53,151	83,171	722,797	1,432,584
—	—	—	—	15,663	—	—	—	—	16,528
			£	1,436,585				£	1,449,112

(continued.)

EXCISE LICENCES.

	Year ended 31st March 1860.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers	3,609	427	375	4,411	44,110
Brewers	39,992	259	117	40,368	80,992
Dealers in Beer	1,581	45	315	1,941	6,419
„ Spirits	2,912	359	502	3,773	39,616
„ „ (additional Licences to retail)	77	—	—	77	162
„ Wine	1,471	19	126	1,616	16,968
Retailers of Beer (Publicans)	64,458	365	17,115	81,938	164,983
„ Spirits „	60,885	11,647	16,552	89,085	526,234
„ Wine „	25,932	2,898	3,123	31,953	70,601
„ Beer and Cyder (not Publicans)	44,571	—	—	44,571	139,742
„ Wine (to be consumed off the premises)	—	1,156	—	1,156	2,565
„ Beer, &c. on board Packet Boats	252	85	52	389	408
„ Spirits (Grocers, Ireland)	—	—	199	199	2,153
Distillers and Rectifiers	120	134	80	334	3,507
*Game, to kill	....	—	4,142	4,142	13,047
* „ to deal in	—	—	—	—	—
Hackney Carriages (London)	5,860	—	—	5,860	5,860
Maltsters	6,002	478	168	6,648	18,155
Malt Roasters and Dealers in Roasted Malt	27	3	9	39	600
Methylated Spirits, Makers	9	1	1	11	115
„ Dealers	—	—	—	—	—
Paper Makers	314	54	27	395	1,659
Refreshment Houses	—	—	—	—	—
„ Selling Wine	—	—	—	—	—
Soap Makers	178	26	122	326	1,369
Stage Carriages	3,115	342	—	3,457	10,889
Stills, Makers of	—	13	3	16	8
„ Chemists, &c. using	183	42	20	245	122
Sweets, Makers and Dealers	—	—	—	—	—
„ Retailers	9,653	115	121	9,889	10,898
Tea Dealers	111,917	17,011	20,020	148,948	85,955
Tobacco Manufacturers	316	125	129	570	7,009
„ Dealers	206,892	17,720	20,155	244,767	64,251
To let Horses and Carriages for Hire	7,497	830	1,944	10,271	142,404
Vinegar Makers	59	9	1	69	362
Total	597,882	54,163	85,418	737,463	1,461,163
Licences for fractional parts of a Year and Surcharges	—	—	—	—	16,439
				£	1,477,602

*These Licences for Great Britain transferred from Assessed Taxes, 13th August 1860.

EXCISE LICENCES.

Year ended 31st March

1861.					1862.				
England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	No.	£	No.	No.	No.	No.	£
3,705	396	389	4,490	44,900	3,874	407	404	4,685	46,850
39,311	252	117	39,680	81,231	38,469	247	113	38,829	78,067
1,728	59	355	2,142	7,084	1,906	66	408	2,380	7,871
3,069	366	497	3,932	41,286	3,189	371	487	4,047	42,493
93	—	—	93	195	915	—	—	915	2,872
1,642	24	131	1,797	18,868	1,807	49	136	1,992	20,916
64,924	395	16,889	82,208	166,362	65,707	454	16,665	82,826	165,367
61,584	11,640	16,089	89,313	530,925	61,911	11,550	15,721	89,182	534,408
26,687	3,057	3,596	33,340	73,654	27,277	3,101	3,904	34,282	75,715
45,622	—	—	45,622	143,105	46,818	433	—	47,251	135,776
2	1,291	—	1,293	2,881	695	1,427	12	2,134	4,917
242	92	44	378	396	233	98	50	381	400
—	—	209	209	2,251	—	—	201	201	2,177
124	133	75	332	3,485	122	133	70	325	3,412
36,977	4,596	3,941	45,514	126,663	40,631	4,833	3,618	49,082	137,601
1,368	177	44	1,589	3,178	1,437	193	61	1,691	3,382
5,977	—	—	5,977	5,977	6,215	—	—	6,215	6,215
5,828	570	167	6,565	17,704	5,807	566	172	6,545	16,610
24	3	8	35	550	27	3	8	38	600
6	1	1	8	84	5	1	1	7	73
—	—	—	—	—	49	15	—	64	134
314	56	27	397	1,667	314	56	23	393	1,650
7	—	—	7	5	5,350	—	74	5,424	4,805
—	—	—	—	—	745	—	6	751	2,934
185	22	119	326	1,369	180	22	114	316	1,327
3,078	357	—	3,435	10,820	2,961	349	—	3,310	10,426
—	14	3	17	9	—	13	3	16	8
182	42	21	245	122	371	54	22	447	223
37	16	—	53	278	83	19	9	111	583
9,487	94	123	9,704	10,694	9,217	82	103	9,402	10,361
114,332	17,339	21,062	152,733	88,139	115,865	17,564	21,546	154,975	89,434
322	124	127	573	7,083	315	123	125	563	6,930
210,851	18,159	21,205	250,215	65,681	213,203	18,341	21,822	253,366	66,508
7,671	827	1,874	10,372	142,933	7,655	857	1,886	10,398	140,341
60	9	1	70	367	64	8	1	73	383
645,439	60,111	87,114	792,664	1,599,946	663,417	61,435	87,765	812,617	1,621,769
—	—	—	—	23,880	—	—	—	—	21,108
			£	1,623,826				£	1,642,877

(continued.)

EXCISE LICENCES.

	Year ended 31st March 1863.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers	3,900	449	405	4,754	47,540
*Appraisers and House Agents	—	—	—	—	—
Brewers	38,004	251	121	38,376	302,668
Dealers in Beer	1,652	64	530	2,246	7,428
„ „ (additional Licences to retail)	—	—	—	—	—
„ Spirits	3,294	375	483	4,152	43,596
„ „ (additional Licences to retail)	1,163	1	—	1,164	3,663
„ Wine	1,939	47	141	2,127	22,333
Retailers of Beer (Publicans)	65,813	491	16,200	82,504	169,459
„ Spirits „	62,194	11,487	15,124	88,805	536,308
„ Wine „	27,735	3,295	4,076	35,106	77,545
„ Beer and Cyder (not Publicans)	46,806	663	—	47,469	141,484
„ Wine (to be consumed off the Premises)	1,069	1,429	44	2,542	5,929
„ Beer, &c. on board Packet Boats	217	90	45	352	370
„ Spirits (Grocers') Ireland	—	—	228	228	2,487
Distillers and Rectifiers	114	132	68	314	3,297
Game, to kill	37,421	4,440	3,614	45,475	125,986
„ to deal in	1,422	181	52	1,655	3,310
Hackney Carriages (London)	6,872	—	—	6,872	6,872
*Hawkers and Pedlars	—	—	—	—	—
Malsters	5,601	492	157	6,250	17,158
Malt Roasters, and Dealers in Roasted Malt	25	3	9	37	600
Methylated Spirits, Makers	5	1	1	7	73
„ Retailers	102	26	2	130	273
Paper Makers	322	55	22	399	1,676
*Patent Medicines, Vendors of	—	—	—	—	—
*Pawnbrokers	—	—	—	—	—
*Plate, to sell 2 ozs. Gold or 30 ozs. Silver, and upwards	—	—	—	—	—
* „ less than 2 ozs. Gold or 30 ozs. Silver in one article	—	—	—	—	—
*Playing Cards, Makers	—	—	—	—	—
* „ Sellers	—	—	—	—	—
Refreshment Houses	5,078	—	76	5,154	4,125
„ selling Wine	1,032	—	11	1,043	4,060
Soap Makers	186	26	114	326	1,369
Stage Carriages	3,293	352	—	3,645	11,290
Stills, Makers of	—	13	3	16	8
„ Chemists, &c. using	519	60	22	601	300
Sweets, Makers and Dealers	82	20	9	111	583
„ Retailers	9,184	71	21	9,276	10,223
Tea Dealers	116,898	17,730	21,560	156,188	90,133
„ (in Houses rated at less than 8*l.* per annum)	—	—	—	—	—
To let Horses and Carriages for Hire	7,736	851	1,833	10,420	141,047
Tobacco Manufacturers	314	117	115	546	6,914
„ Dealers	215,038	18,277	21,679	254,994	66,936
Vinegar Makers	59	6	1	66	346
Total	665,089	61,495	86,766	813,350	1,857,389
Licences for fractional parts of a year, Surcharges and Occasional Licences	—	—	—	—	53,160
				£	1,910,549

* These Licences transferred from Stamps, per Act 27 & 28 Vict. c. 56. s. 6.

EXCISE LICENCES.

Year ended 31st March.

1864.					1865.				
England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	No.	£	No.	No.	No.	No.	£
3,930	460	398	4,788	47,880	3,987	448	401	4,836	48,360
—	—	—	—	—	3,259	273	14	3,546	7,092
39,105	292	111	39,508	314,382	37,855	299	107	38,261	332,851
2,151	75	630	2,856	9,446	2,581	76	622	3,279	10,845
390	—	355	745	821	842	—	457	1,299	1,432
3,465	377	482	4,324	45,402	3,710	383	479	4,572	48,006
1,344	—	—	1,344	4,228	1,587	—	—	1,587	4,997
2,089	51	140	2,280	23,940	2,322	57	135	2,514	26,397
66,085	478	15,598	82,161	174,432	66,830	496	15,404	82,730	176,596
64,500	11,466	15,175	91,141	554,369	65,501	11,568	15,047	92,116	565,277
28,430	3,478	4,292	36,200	79,941	29,418	3,653	4,476	37,547	82,904
46,623	733	—	47,356	141,485	48,024	823	—	48,847	145,339
1,312	1,439	60	2,811	6,562	1,584	1,592	86	3,262	7,568
206	88	40	334	351	209	92	41	342	359
—	—	241	241	2,625	—	—	270	270	2,930
115	130	68	313	3,286	108	131	63	302	3,170
39,435	4,561	3,439	47,435	131,885	42,402	4,810	3,334	50,546	140,785
1,550	179	52	1,781	3,562	1,702	191	68	1,961	3,922
6,647	—	—	6,647	6,647	7,037	—	—	7,037	7,037
—	—	—	—	—	17,123	1,600	13	18,736	49,961
5,537	520	150	6,207	16,295	5,470	495	147	6,112	17,181
24	3	8	35	570	24	3	9	36	590
4	2	1	7	73	5	2	1	8	84
119	25	3	147	309	127	32	3	162	340
336	54	24	414	1,739	327	53	22	402	1,688
—	—	—	—	—	10,188	734	—	10,922	6,125
—	—	—	—	—	2,699	327	619	3,645	30,727
—	—	—	—	—	1,529	178	62	1,769	10,172
—	—	—	—	—	5,266	786	326	6,378	14,670
—	—	—	—	—	15	—	1	16	16
—	—	—	—	—	5,883	798	582	7,263	908
5,004	—	76	5,080	4,078	5,151	—	85	5,236	4,222
1,203	—	12	1,215	4,671	1,449	—	14	1,463	5,570
182	25	108	315	1,323	179	23	100	302	1,268
2,623	284	—	2,907	7,787	2,411	244	—	2,655	6,863
—	15	3	18	9	—	15	3	18	9
596	63	21	680	340	623	63	24	710	355
84	20	10	114	598	89	20	11	120	630
9,238	92	84	9,414	10,375	9,685	94	81	9,860	10,867
118,867	17,911	21,546	158324	91,366	78,177	10,909	10,113	99,199	57,247
—	—	—	—	—	45,843	7,907	12,623	66,373	8,296
8,109	886	1,891	10,886	146,222	8,499	892	1,888	11,279	152,049
330	115	108	553	7,019	331	116	108	555	7,051
218,836	18,466	21,574	258,87	67,955	222,881	18,962	22,066	263,909	69,111
57	6	1	64	336	61	6	1	68	357
678,526	62,294	86,701	827,521	1,912,309	742,993	69,151	89,906	902,050	2,072,224
—	—	—	—	85,137	—	—	—	—	87,579
				£1,997,446					£2,159,803

(*continued.*)

EXCISE LICENCES - - - - - -

	Year ended 31st March. 1866.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged
	No.	No.	No.	No.	£
Auctioneers, Appraisers, and House Agents	7,487	743	429	8,659	56,582
Brewers	37,888	243	118	38,249	344,803
Dealers in Beer	3,220	80	689	3,989	13,193
„ „ (additional Licences to retail)	1,393	—	539	1,932	2,129
„ Spirits	3,922	388	476	4,786	50,253
„ „ (additional Licences to retail)	1,866	—	—	1,866	5,874
„ Wine	2,541	62	133	2,736	28,728
Retailers of Beer (Publicans)	67,721	501	15,438	83,660	180,607
„ Spirits „	66,479	11,704	15,112	93,295	580,622
„ Wine „	30,524	3,891	4,893	39,308	86,798
„ Beer and Cyder (not Publicans)	50,261	919	—	51,180	152,175
„ Wine (to be consumed off the premises)	2,005	1,711	103	3,819	8,827
„ Beer, &c. on board Packet Boats	205	89	40	334	351
„ Spirits (Grocers), Ireland	—	—	298	298	3,203
Distillers and Rectifiers	103	132	60	295	3,097
*Dog	—	—	—	—	—
Game to kill	46,448	5,156	3,861	55,465	154,081
„ to deal in	1,838	205	69	2,112	4,224
Hackney Carriages (London)	7,160	—	—	7,160	7,160
Hawkers and Pedlars	16,339	1,424	201	17,964	50,940
Maltsters	5,370	501	150	6,021	16,526
Malt Roasters and Dealers in Roasted Malt	24	3	9	36	600
Methylated Spirits, Makers	5	2	1	8	84
„ Retailers	140	34	7	181	380
Paper Makers	316	56	20	392	1,646
Patent Medicines, Vendors of	10,759	761	—	11,520	6,386
Pawnbrokers	2,764	336	624	3,724	31,335
Plate, to sell 2 ozs. Gold or 30 ozs. Silver and upwards	1,581	174	42	1,797	10,333
„ less than 2 ozs. Gold or 30 ozs. Silver in one article	5,580	816	336	6,732	15,483
Playing Cards, Makers	11	—	1	12	12
„ Sellers	6,278	848	634	7,760	970
Refreshment Houses	5,385	—	85	5,470	4,385
„ Selling Wine	1,753	—	13	1,766	6,548
Soap Makers	174	24	96	294	1,235
Stage Carriages	2,376	252	—	2,628	6,669
Stills, Makers of	—	16	3	19	10
„ Chemists, &c. using	632	120	23	775	387
Sweets, Makers and Dealers	89	21	14	124	651
„ Retailers	9,905	97	84	10,086	11,116
Tea Dealers	79,390	11,063	9,685	100,138	57,789
„ (in Houses rated at less than 8*l.* per annum)	47,609	8,356	14,191	70,156	8,769
To let Horses and Carriages for hire	8,842	931	1,971	11,744	158,349
Tobacco Manufacturers	343	11	106	563	7,098
„ Dealers	227,551	19,455	22,843	269,819	70,827
Vinegar Makers	55	7	1	63	331
Total	764,332	71205	93,398	928,935	2,151,566
Licences for fractional parts of a Year, Surcharges and occasional Licences	—	—	—	—	87,272
				£	2,238,838

* Dog Licences.—The figures represent much more than the Licences for one year. The Licence was imposed in April 1867 in lieu of an Assess
anoth

EXCISE LICENCES.

Year ended 31st March.

1867.					1868.				
England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
No.	No.	No.	No.	£	No.	No.	No.	No.	£
7,755	737	433	8,925	58,066	7,916	726	428	9,070	59,452
37,749	245	131	38,125	378,691	36,371	242	124	36,737	357,597
3,883	78	779	4,740	15,677	4,363	85	889	5,337	17,651
1,954	—	622	2,576	2,839	2,441	—	749	3,190	3,516
4,210	393	487	5,090	53,445	4,574	403	502	5,479	57,530
2,153	—	—	2,153	6,777	2,510	—	—	2,510	7,901
2,788	62	136	2,986	31,353	3,046	66	134	3,246	34,083
68,396	569	15,479	84,444	183,423	68,879	551	15,528	84,958	187,956
67,304	11,884	15,190	94,378	592,929	67,698	12,013	15,223	94,934	610,214
31,539	4,167	5,309	41,015	90,551	32,359	4,487	5,590	42,436	93,699
52,155	957	—	53,112	158,517	53,227	967	—	54,194	162,664
2,290	1,849	129	4,268	9,847	2,424	1,991	134	4,549	10,471
210	95	44	349	367	214	96	52	362	380
—	—	337	337	3,604	—	—	387	387	4,140
103	129	61	293	3,076	117	128	62	307	3,223
—	—	—	—	—	1,289,040	176,909	—	1,465,949	366,487
47,042	5,403	4,462	56,907	158,030	44,968	4,847	4,571	54,386	150,949
1,901	223	72	2,196	4,392	1,920	268	72	2,260	4,520
6,427	—	—	6,427	6,427	5,774	—	—	5,774	5,774
16,614	1,378	118	18,110	41,474	16,166	1,484	129	17,779	44,746
5,202	474	145	5,821	16,638	5,087	464	145	5,696	15,885
23	2	9	34	560	23	2	8	33	530
5	2	1	8	84	5	2	1	8	84
176	41	9	226	475	785	112	28	925	464
323	56	22	401	1,684	318	61	20	399	1,676
11,022	770	—	11,792	6,570	11,168	795	—	11,963	6,650
2,850	337	625	3,812	32,108	2,906	332	637	3,875	32,715
1,624	181	36	1,841	10,585	1,779	205	78	2,062	11,856
5,692	846	327	6,865	15,790	5,863	906	31	6,800	15,640
15	—	1	16	16	15	—	1	16	16
6,630	897	668	8,195	1,025	6,927	923	679	8,529	1,066
5,841	—	83	5,924	4,770	6,106	—	77	6,183	5,024
2,202	—	20	2,222	8,297	2,591	—	18	2,609	9,728
180	22	89	291	1,222	190	23	86	299	1,256
2,430	242	—	2,672	6,747	2,397	232	—	2,629	6,532
—	14	3	17	9	—	16	3	19	10
664	142	25	831	415	678	128	24	830	415
88	19	14	121	635	91	18	14	123	646
10,129	99	90	10,318	11,371	10,438	111	107	10,656	11,744
81,094	11,266	9,766	102,126	58,935	83,365	11,489	9,944	104,798	60,477
47,602	8,479	15,502	71,583	8,948	47,658	8,704	16,552	72,914	9,114
9,291	993	1,900	12,184	145,581	9,705	990	1,968	12,663	139,089
350	114	111	575	7,318	362	118	101	581	7,350
231,502	19,732	24,004	275,238	72,250	234,542	20,252	24,922	279,716	73,425
58	6	1	65	342	60	5	1	66	346
779,466	72,903	97,240	949,609	2,211,860	2,077,066	251,151	100,019	2,428,236	2,594,691
—	—	—	—	113,658	—	—	—	—	89,857
			£	2,325,518				£	2,684,548

ix, and became renewable for the next year in January 1868, so that the first quarter of 1868 includes the greater portion of the Licences for velvemonth.

(continued.)

EXCISE LICENCES.

	Year ended 31st March. 1869.				
	England.	Scotland.	Ireland.	United Kingdom.	Amount of Duty charged.
	No.	No.	No.	No.	£
Auctioneers, Appraisers, and House Agents	8,018	754	426	9,198	60,604
Brewers	35,287	249	128	35,664	355,672
Dealers in Beer	4,848	87	1,017	5,952	19,685
„ „ (additional Licences to retail)	2,924	—	896	3,820	4,210
„ Spirits	4,956	427	511	5,894	61,887
„ „ (additional Licences to retail)	2,900	—	—	2,900	9,129
„ Wine	3,419	83	137	3,639	38,209
Retailers of Beer (Publicans)	69,472	573	15,942	85,987	191,938
„ Spirits	68,358	12,022	15,626	96,006	623,780
„ Wine	33,262	4,639	5,947	43,848	96,800
„ Beer and Cyder (not Publicans)	54,701	977	—	55,678	167,386
„ Wine (to be consumed off the Premises)	2,545	2,074	161	4,780	10,945
„ Beer, &c. on board Packet Boats	228	94	52	374	393
„ Spirits (Grocers), Ireland	—	—	434	434	4,700
Distillers and Rectifiers	116	126	63	305	3,203
Dog	947,433	120,788	—	1,068,221	267,055
Game, to kill	48,086	4,314	4,724	57,124	163,874
„ to deal in	1,969	241	77	2,287	4,574
Hackney Carriages (London)	6,109	—	—	6,109	6,109
Hawkers and Pedlars	18,808	1,707	122	20,637	52,095
Maltsters	4,944	410	140	5,494	15,425
Malt Roasters and Dealers in Roasted Malt	22	3	8	33	540
Methylated Spirits, Makers	6	2	1	9	95
„ Retailers	991	148	41	1,180	590
Paper Makers	326	60	22	408	1,714
Patent Medicines, Vendors of	11,422	849	—	12,271	6,842
Pawnbrokers	2,951	332	635	3,918	33,068
Plate, to sell 2 oz. Gold or 30 oz. Silver and upwards	1,833	212	221	2,266	13,029
„ „ less than 2 oz. Gold or 30 oz. Silver in one article	6,010	939	306	7,255	16,687
Playing Cards, Makers	13	—	1	14	14
„ Sellers	7,117	950	681	8,748	1,093
Refreshment Houses	6,320	—	87	6,407	5,251
„ selling Wine	2,950	—	24	2,974	11,092
Soap Makers	201	24	83	308	1,294
Stage Carriages	2,414	241	—	2,655	6,524
Stills, Makers of	—	15	3	18	9
„ Chemists, &c. using	683	134	22	839	420
Sweets, Makers and Dealers	91	18	14	123	646
„ Retailers	10,215	104	122	10,441	11,507
Tea Dealers	88,335	11,719	9,989	110,043	63,504
„ (in Houses rated at less than £8 per annum)	47,667	8,856	17,671	74,194	9,274
To let Horses and Carriages for hire	10,358	1,063	2,074	13,495	142,196
Tobacco Manufacturers	382	115	100	597	7,513
„ Dealers	237,100	20,821	26,203	284,124	74,583
Vinegar Makers	57	5	1	63	331
Total	1,755,847	196,175	104,712	2,056,734	2,565,489
Licences for fractional parts of a year, Surcharges, and Occasional Licences					96,725
					£ 2,662,214

DEEDS AND OTHER INSTRUMENTS (UNITED KINGDOM).

AMOUNT of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.	Years.	Amount of Duty.
1694 to 1799	The Duty on Deeds, &c. cannot be furnished prior to the Year 1800, the Produce of those Duties having up to that period been included in the Amount of the General Stamps Revenue.	1832	1,490,416
		1833	1,543,170
		1834	1,593,173
		1835	1,590,729
		1836	1,655,069
		1837	1,611,041
	£	1838	1,698,670
1800	1,430,650	1839	1,734,616
1801	1,690,470	1840	1,745,933
1802	1,904,918	1841	1,702,929
1803	1,469,694	1842	1,635,580
1804	2,224,739	1843	1,654,241
1805	2,273,516	1844	1,836,410
1806	2,479,513	1845	2,153,797
1807	2,602,928	1846	1,991,061
1808	3,402,001	1847	1,997,195
1809	3,852,314	1848	1,785,080
1810	2,755,497	1849	1,766,125
1811	2,526,377	1850	1,584,816
1812	2,608,669	1851	1,222,359
1813	2,697,428	1852	1,409,349
1814	2,690,030	1853	1,373,421
1815	2,774,083	Ended 31st Mar.	
1816	2,651,532	1855	1,193,673
1817	2,513,871	1856	1,151,427
1818	2,582,279	1857	1,256,712
1819	2,448,567	1858	1,261,163
1820	2,337,251	1859	1,270,081
1821	2,304,022	1860	1,288,508
1822	2,258,331	1861	1,334,359
1823	2,267,765	1862	1,337,087
1824	2,439,233	1863	1,405,966
1825	2,446,365	1864	1,516,450
1826	2,078,109	1865	1,653,086
1827	2,069,679	1866	1,655,629
1828	1,722,489	1867	1,638,482
1829	1,696,570	1868	1,618,696
1830	1,654,475	1869	1,586,810
1831	1,539,263		

England only; no account can be furnished for Scotland or Ireland prior to 1808.

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 186

Years.	Amount of Duty.	Rate of Duty. GREAT BRITAIN.	IRELAND.
Commenced 1st August 1782 in Great Britain and 25th March 1794 in Ireland.	No account can be rendered prior to the year 1784 for Great Britain, nor prior to the year 1817 for Ireland.	**1782.**	
		Under £50 (payable otherwise than on demand) - - 0 3	
		£50 and upwards - - - - - - 0 6	
	£		
1784	57,861		
1785	45,816		
1786	70,930	**1783 to 1791.**	
1787	76,455	Under £50 (payable otherwise than on demand) - - 0 6	
1788	78,062	£50 and upwards - - - - - - 1 0	
1789	74,245	Under £10 (payable on demand) - - - 0 3	
1790	82,238	Foreign Bills - - - - - 0 6	
1791	104,002 *	**1791 to 1797.**	
		Inland.	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 3	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 6	
1792	185,886	£2 and not exceeding £30 (payable otherwise than on demand) 0 6	
1793	117,732	Above £30 and not exceeding £50 (on demand or otherwise) - 0 9	**1794 to 1796.**
		„ 50 „ 100 „ - 1 0	s. d.
1794	95,018	„ 100 „ 200 „ - 1 6	£5 and under £10 - - 0 1
1795	107,044	„ 200 - - - - - 2 0	10 „ 50 - - 0 3
1796	127,395	Foreign (drawn in Sets).	50 and upwards - - 0 6 *
1797	175,795 *	Not exceeding £100 - - - - - 0 8	
		Above £100 and not exceeding £200 - - - 0 9	
		„ 200 - - - - - 0 10	
		1797 to 1799.	
		Inland.	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 4	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 8	
		£2 and not exceeding £30 (payable otherwise than on demand) 0 8	
1798	152,516	Above £30 and not exceeding £50 (on demand or otherwise) - 1 0	**1796 to 1800.**
		„ 50 „ 100 „ - 1 4	
1st August 1799 to 1st Jan. 1800	117,884 *	„ 100 „ 200 „ - 2 0	Not exceeding £10 - - 0 3
		„ 200 - - - - - 2 8	Above £10 and not exceeding £50 - 0 6
		Foreign (drawn in sets).	„ 50 „ 100 - 0 9
		Not exceeding £100 - - - - 0 10	„ 100 - - - 1 0
		Above £100 and not exceeding £200 - - - 1 0	
		„ 200 - - - - - 1 2	
		1799 to 1801.	
		Inland.	
		On 5s. (payable on demand or otherwise) - - 0 0½	
		On £1 or £1 1s. - - - - - 0 2	
		£2 and not exceeding £5 5s. (payable on demand) - - 0 4	
		Above £5 5s. and not exceeding £30 (payable on demand) - 0 8	
		£2 and not exceeding £30 (payable otherwise than on demand) 0 8	
1800	235,101	Above £30 and not exceeding £50 (on demand or otherwise) - 1 0 *	
		„ 50 „ 100 „ - 1 4	
		„ 100 „ 200 „ - 2 0	
1801	300,492 *	„ 200 - - - - - 2 8	
		Foreign (drawn in Sets).	
		Not exceeding £100 - - - - 0 10	
		Above £100 and not exceeding £200 - - - 1 0	**1800 to 1803.**
		„ 200 - - - - - 1 2	
		1801 to 1804.	Not exceeding £10 - - 0 3
		Inland.	Above £10 and not exceeding £50 - 0 6
		On 5s. (payable on demand or otherwise) - - 0 0½	„ 50 „ 100 - 1 0
		On £1 or £1 1s. (payable on demand or otherwise) - - 0 2	Exceeding £100 - - 1 6
		£2 and not exceeding £5 5s. (payable on demand) - - 0 6	
1802	349,368	Above £5 5s. and not exceeding £30 (payable on demand) - 1 0	
		£2 and not exceeding £30 (payable otherwise than on demand) 1 0	
		Above £30 and not exceeding £50 (on demand or otherwise) - 1 6 *	
1803	347,184	„ 50 „ 100 „ - 2 0	
		„ 100 „ 200 „ - 3 0	**1803 to 1806.**
		„ 200 - - - - - 4 0	
1804	412,051 *	„ 200, Promissory Notes - - - - 5 0	Not exceeding £10 - - 0 3
		Foreign (drawn in Sets).	Above £10 and not exceeding £30 - 0 9
		Not exceeding £100 - - - - 1 2	„ 30 „ 50 - 1 0
		Above £100 and not exceeding £200 - - - 1 6	„ 50 „ 100 - 1 6
		„ 200 - - - - - 1 10	„ 100 - - - 3 0

* The succeeding rates apply to portions of these years.

(continued.)

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	Amount of Duty.	Rate of Duty. — Great Britain.	Rate of Duty. — Ireland.
	£		
1805	441,937	**1804 to 1808.** Inland. £2 and not exceeding £5 5s. (payable on demand) 0s 8d; £2 „ £5 5s. (payable otherwise than on demand) 1s 0d; Above £5 5s. and not exceeding £30 (on demand or otherwise) 1s 6d; „ 30 „ 50 „ 2s 0d; „ 50 „ 100 „ 3s 0d; „ 100 „ 200 „ 4s 0d; „ 200 „ 500 „ 5s 0d; „ 500 „ 1,000 „ 7s 6d; „ 1,000 10s 0d. Foreign (drawn in Sets). Not exceeding £100 1s 0d; Above £100 and not exceeding £200 2s 0d; „ 200 „ 500 3s 0d; „ 500 „ 1,000 4s 0d; „ 1,000 5s 0d.	**1803 to 1806.** Not exceeding £10 0s 3d; Above £10 and not exceeding £30 0s 9d; „ 30 „ 50 1s 0d; * „ 50 „ 100 1s 6d; „ 100 3s 0d.
1806	453,329		
1807	457,888		
1808	501,936 *		**1806 to 1810.** Not exceeding £10 0s 3d; Above £10 and not exceeding £30 0s 9d; „ 30 „ 50 1s 0d; „ 50 „ 100 1s 6d; „ 100 „ 200 3s 0d; „ 200 „ 500 4s 0d; „ 500 „ 1,000 5s 0d; „ 1,000 7s 0d.
1809	540,259	**1808 to 1815.** Inland. £2 and not exceeding £5 5s. (on demand or otherwise) 1s 0d; Above £5 5s. and not exceeding £30 „ 1s 6d; „ 30 „ 50 „ 2s 0d; „ 50 „ 100 „ 3s 0d; „ 100 „ 200 „ 4s 0d; „ 200 „ 500 „ 5s 0d; „ 500 „ 1,000 „ 7s 6d; „ 1,000 „ 3,000 „ 10s 0d; „ 3,000 20s 0d. *Note.*—For Promissory Notes payable on demand under £100, *see* "Bankers' Notes." Foreign (drawn in Sets). Not exceeding £100 1s 0d; Above £100 and not exceeding £200 2s 0d; „ 200 „ 500 3s 0d; „ 500 „ 1,000 4s 0d; „ 1,000 „ 3,000 5s 0d; „ 3,000 10s 0d.	
1810	738,793		**1810 to 1815.** Not exceeding £10 0s 3d; Above £10 and not exceeding £30 1s 0d; „ 30 „ 50 1s 6d; „ 50 „ 100 2s 0d; „ 100 „ 200 3s 0d; „ 200 „ 500 4s 0d; * „ 500 „ 1,000 7s 0d; „ 1,000 „ 3,000 10s 0d; „ 3,000 20s 0d.
1811	679,839		
1812	691,044		
1813	719,897		
1814	713,838		
1815	841,459 *		
1816	754,501	**1815 to 1842.** Inland. Short Date / Long Date. £2 and not exceeding £5 5s. 1s 0d / 1s 6d; Above £5 5s. and not exceeding £20 1s 6d / 2s 0d; „ 20 „ 30 2s 0d / 2s 6d; „ 30 „ 50 2s 6d / 3s 6d; „ 50 „ 100 3s 6d / 4s 6d; „ 100 „ 200 4s 6d / 5s 0d; „ 200 „ 300 5s 0d / 6s 0d; „ 300 „ 500 6s 0d / 8s 6d; „ 500 „ 1,000 8s 6d / 12s 6d; „ 1,000 „ 2,000 12s 6d / 15s 0d; „ 2,000 „ 3,000 15s 0d / 25s 0d; „ 3,000 25s 0d / 30s 0d. *Note.*—For Promissory Notes payable on demand under £100, *see* "Bankers' Notes." Foreign (drawn in Sets). Not exceeding £100 1s 0d; Above £100 and not exceeding £200 3s 0d; „ 200 „ 500 4s 0d; „ 500 „ 1,000 5s 0d; „ 1,000 „ 2,000 7s 6d; „ 2,000 „ 3,000 10s 0d; „ 3,000 15s 0d.	**1815 to 1842.** Inland. Not exceeding £10 0s 6d; Above £10 and not exceeding £30 1s 6d; „ 30 „ 50 2s 0d; „ 50 „ 100 3s 0d; „ 100 „ 200 4s 0d; „ 200 „ 500 5s 0d; „ 500 „ 1,000 8s 0d; „ 1,000 „ 3,000 15s 0d; „ 3,000 25s 0d. Foreign (drawn in Sets). Not exceeding £100 1s 6d; Above £100 and not exceeding £200 3s 0d; „ 200 „ 500 4s 0d; „ 500 „ 1,000 5s 0d; „ 1,000 „ 2,000 7s 6d; „ 2,000 „ 3,000 10s 0d; „ 3,000 15s 0d.
1817	866,201		
1818	921,669		
1819	812,998		
1820	762,377		
1821	749,569		
1822	727,309		
1823	741,712		
1824	786,495		
1825	858,710		
1826	649,537		
1827	653,347		
1828	570,427		
1829	562,044		
1830	536,468		
1831	545,237		
1832	510,499		
1833	533,810		
1834	517,615		
1835	554,551		
1836	615,026		
1837	591,160		
1838	601,987		
1839	651,381		
1840	654,027		
1841	628,841		
1842	579,277 *		*

Great Britain only.

* The succeeding rates apply to portions of these years.

(*continued.*)

BILLS OF EXCHANGE AND PROMISSORY NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued*

UNITED KINGDOM.

Years.	Amount of Duty. £	Rate of Duty.
1843	561,362	1842 to 1854.
1844	570,604	
1845	612,632	
1846	623,865	
1847	622,457	
1848	527,844	
1849	525,860	
1850	532,535	
1851	558,325	
1852	555,831	
1853	615,312	

Inland.

	Short Date. s.	Short Date. d.	Long Date. s.	Long Date. d.
40*s.* and not exceeding £5 5*s.*	1	0	1	6
Above £5 5*s.* and not exceeding £20	1	6	2	0
„ 20 „ 30	2	0	2	6
„ 30 „ 50	2	6	3	6
„ 50 „ 100	3	6	4	6
„ 100 „ 200	4	6	5	0
„ 200 „ 300	5	0	6	0
„ 300 „ 500	6	0	8	6
„ 500 „ 1,000	8	6	12	6
„ 1,000 „ 2,000	12	6	15	0
„ 2,000 „ 3,000	15	0	25	0
„ 3,000	25	0	30	0

Foreign (drawn in Sets).

	s.	d.
Not exceeding £100	1	6
Above £100 and not exceeding £200	3	0
„ 200 „ 500	4	0
„ 500 „ 1,000	5	0
„ 1,000 „ 2,000	7	6
„ 2,000 „ 3,000	10	0
„ 3,000	15	0

Years ended 31st March.	Inland. £	Foreign. £	Total. £
1855	494,774	122,884	617,658
1856	283,315	165,328	448,643
1857	318,861	206,277	525,138
1858	324,226	208,094	532,320
1859	284,430	190,755	475,185
1860	308,178	213,151	521,329
1861	338,058	251,965	590,023
1862	335,544	228,950	564,494
1863	338,200	245,409	583,609
1864	377,533	296,293	673,826
1865	427,243	352,091	779,334
1866	429,654	352,672	782,326
1867	421,941	323,368	745,309
1868	389,450	314,610	704,060
1869	381,633	324,049	705,682

From 10th October 1854.

Inland.

	s.	d.
Not exceeding £5	0	1
Exceeding £5 and not exceeding £10	0	2
„ 10 „ 25	0	3
„ 25 „ 50	0	6
„ 70 „ 75	0	9
„ 75 „ 100	1	0
„ 100 „ 200	2	0
„ 200 „ 300	3	0
„ 300 „ 400	4	0
„ 400 „ 500	5	0
„ 500 „ 750	7	6
„ 750 „ 1,000	10	0
„ 1,000 „ 1,500	15	0
„ 1,500 „ 2,000	20	0
„ 2,000 „ 3,000	30	0
* „ 3,000 „ 4,000	40	0
„ 4,000	45	0

Foreign.

Drawn in but payable out of the United Kingdom.

If drawn in sets of three or more, for every Bill of each set :—	s.	d.
Not exceeding £25	0	1
Exceeding £25 and not exceeding £50	0	2
„ 50 „ 75	0	3
„ 75 „ 100	0	4
„ 100 „ 200	0	8
„ 200 „ 300	1	0
„ 300 „ 400	1	4
„ 400 „ 500	1	8
„ 500 „ 750	2	6
„ 750 „ 1,000	3	4
„ 1,000 „ 1,500	5	0
„ 1,500 „ 2,000	6	8
„ 2,000 „ 3,000	10	0
„ 3,000 „ 4,000	13	4
„ 4,000	15	0

If drawn singly or otherwise than in a set of three or more, the same duty as Inland Bills.

* The same rates as above up to £4,000.
Beyond £4,000, for every £1,000 or fraction of £1,000 : Inland Bills, 10*s.* ; Foreign Bills, 3*s.* 4*d.*

Inland.

	£	s.	d.
Not exceeding £5	0	0	1
Exceeding £5 and not exceeding £10	0	0	2
„ 10 „ 25	0	0	3
„ 25 „ 50	0	0	6
„ 50 „ 75	0	0	9
„ 75 „ 100	0	1	0
„ 100 „ 200	0	2	0
„ 200 „ 300	0	3	0
„ 300 „ 400	0	4	0
„ 400 „ 500	0	5	0
„ 500 „ 750	0	7	6
„ 750 „ 1,000	0	10	0
„ 1,000 „ 1,500	0	15	0
„ 1,500 „ 2,000	1	0	0
„ 2,000 „ 3,000	1	10	0
„ 3,000 „ 4,000	2	0	0
„ 4,000, for every £1,000 or part of £1,000 thereby made payable	0	10	0

Foreign.

Drawn in but payable out of the United Kingdom.

If drawn singly or otherwise than in a set of three or more, the same duty as Inland Bills.

If drawn in sets of three or more, for every Bill of each set :—	s.	d.
Not exceeding £25	0	1
Exceeding £25 and not exceeding £50	0	2
„ 50 „ 75	0	3
„ 75 „ 100	0	4
„ 100 „ 200	0	8
„ 200 „ 300	1	0
„ 300 „ 400	1	4
„ 400 „ 500	1	8
„ 500 „ 750	2	6
„ 750 „ 1,000	3	4
„ 1,000 „ 1,500	5	0
„ 1,500 „ 2,000	6	8
„ 2,000 „ 3,000	10	0
„ 3,000 „ 4,000	13	4
„ 4,000, for every £1,000 or part of £1,000 thereby made payable	3	4

Drawn out of but payable in the United Kingdom, the same duty as Inland Bills.

Drawn out of and payable out of the United Kingdom, but negotiated in the United Kingdom, the same duty as on Foreign Bills drawn in and payable out of the United Kingdom.

Drawn for the payment of money exceeding £500, and drawn out of the United Kingdom and payable, endorsed, or negotiated within the United Kingdom :—
For every £100 or part thereof, 1*s.*

* The succeeding rates apply to portions of these years.

BANKERS' NOTES AND COMPOSITION FOR BANKERS' BILLS AND NOTES.

AMOUNT and RATE OF DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND. Amount of Duty.	SCOTLAND. Amount of Duty.	ENGLAND AND SCOTLAND. Rate of Duty.		IRELAND. Amount of Duty.	IRELAND. Rate of Duty.		UNITED KINGDOM. Amount of Duty.
	Commenced 1st August 1783.		BANKERS' NOTES. 1783 to 1791.	Composition.	Duty on Bankers' Notes commenced 5th July 1807.	BANKERS' NOTES.		
	No account can be rendered prior to the year 1828 for Bankers' Notes, nor prior to the year 1814 for Composition.	No account can be rendered prior to the year 1828.	Under £10 - - - - - - - - 0 3		No account can be rendered prior to the year 1817 for Bankers' Notes, nor prior to the year 1801 for Composition.		1800 to 1803.	
			1791 to 1797. Reissuable where first issued:— Exceeding £2 and not exceeding £5 5s. - 0 3; „ 5 5s. „ 30 - 0 6; „ 30 „ 50 - 0 9; „ 50 „ 100 - 1 0; „ 100 „ 200 - 1 6. Reissuable at any place:— Exceeding £2 and not exceeding £5 5s. - 0 6; „ 5 5s. „ 30 - 1 0	1783 to 1779. Bank of England £12,000.				
			1797 to 1799. Reissuable where first issued:— Exceeding £2 and not exceeding £5 5s. - 0 4; „ 5 5s. „ 30 - 0 8; „ 30 „ 50 - 1 0; „ 50 „ 100 - 1 4; „ 100 „ 200 - 2 0. Reissuable at any place:— Exceeding £2 and not exceeding £5 5s. - 0 8; „ 5 5s. „ 30 - 1 4	1799 to 1804. Bank of England £24,000.				
			1799 to 1801. Reissuable where first issued:— 5s. - - - - - - - - 0 0½; £1 or £1 1s. - - - - - - 0 2; Exceeding £2 and not exceeding £5 5s. - 0 4; „ 5 5s. „ 30 - 0 8; „ 30 „ 50 - 1 0; „ 50 „ 100 - 1 4; „ 100 „ 200 - 2 0. Reissuable at any place:— 5s. - - - - - - - - 0 1; £1 or £1 1s. - - - - - - 0 4; Exceeding £2 and not exceeding £5 5s. - 0 8; „ 5 5s. „ 30 - 1 4					
			1801 to 1804. Reissuable where first issued:— 5s. - - - - - - - - 0 0½; £1 or £1 1s. - - - - - - 0 2; Exceeding £2 and not exceeding £5 5s. - 0 6; „ 5 5s. „ 30 - 1 0; „ 30 „ 50 - 1 6; „ 50 „ 100 - 2 0; „ 100 „ 200 - 3 0. Reissuable at any place:— 5s. - - - - - - - - 0 1; £1 or £1 1s. - - - - - - 0 4; Exceeding £2 and not exceeding £5 5s. - 1 0; „ 5 5s. „ 30 - 2 0					
	£	£			£			£
1801					1,385			1,385
1802					1,385			1,385
1803					1,385		* Bank of Ireland Special Composition, but not to exceed £3,000. Bankers' Special Composition.	1,385
1804			1804 to 1808. Not reissuable after 3 years from the date thereof:— Not exceeding £1 1s. - - - - - 0 3; Exceeding £1 1s. and not exceeding £2 2s. 0 6; „ 2 2s. „ 5 5s. 0 9; „ 5 5s. „ 20 - 1 0; Notes of the value of £100 issued by the Bank of Scotland, Royal Bank of Scotland, or British Linen Company - - 5 0	1804 to 1808 Bank of England £32,000.	2,769			2,769
1805					4,615			4,615
1806					6,679			6,679
1807					4,615			4,615
1808					4,615			4,615
1809			1808 to 1815. Reissuable at any time:— Not exceeding £1 1s. - - - - - 0 4; Exceeding £1 1s. and not exceeding £2 2s. 0 8; Not reissuable after 3 years:— Exceeding £2 2s. and not exceeding £5 5s. 1 0; „ 5 5s. „ 20 - 1 6; „ 20 „ 30 - 3 0; „ 30 „ 50 - 4 6; * „ 50 „ 100 - 7 6	1808 to 1815. Bank of England £42,000.	4,615	1807 to 1815. Not amounting to £5 - - - d. 1½; Amounting to £5 and not amounting to £10 - - 3; Amountiug to £10 and not amounting to £50 - - 4		4,615
1810					4,615			4,615
1811					6,462			6,462
1812					6,462			6,462
1813					6,462			6,462
1814	42,000				6,462			48,462
1815	64,750			*	6,462			71,212
1816	89,250		1815 to 1869. Reissuable after payment as often as thought fit:— Not exceeding £1 1s. - - - - - 0 5; Exceeding £1 1s. and not exceeding £2 2s. 0 10; „ 2 2s. „ 5 5s. 1 3; „ 5 5s. „ 10 - 1 9; „ 10 „ 20 - 2 0; „ 20 „ 30 - 3 0; „ 30 „ 50 - 5 0; „ 50 „ 100 - 8 6; The issuing of any Notes for less value than £5 in England is prohibited by 7 Geo. 4. c. 6.	1815 to 1827. Bank of England £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each half million.	13,846	1815 to 1822. Not amounting to £5 - - - 3; Amounting to £5 and not amounting to £10 - - 6; Amounting to £10 and not amounting to £50 - - 8	1803 to 1828. Bank of Ireland Special Composition.	103,096
1817	91,875				27,068			118,943
1818	93,625				28,300			121,925
1819	94,500				24,359			118,859
1820	93,625				20,181			113,806
1821	90,125				18,274			108,399
1822	83,125				17,235			100,360
1823	75,250				15,739			90,989
1824	68,250				18,505	1822 to 1842. Not amounting to £5 - - - 1½; Amounting to £5 and not amounting to £10 - - 6; Amounting to £10 and not amounting to £50 - - 8		86,755
1825	65,625				22,462			88,087
1826	68,250			1827 to 1828. Bank of England £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each ½-million. Bankers 7s. per annum for every £100 of Notes & Bills in circulation.*	18,547			86,797
1827	70,875			*	16,633			87,508

Composition only. — Composition only. — Irish Composition only. — English and Irish Composition only. — English Composition and Irish Notes and Composition only.

* The succeeding rates apply to portions of these years.

(continued.)

BANKERS' NOTES AND COMPOSITION FOR BANKERS' BILLS AND NOTES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued*

Years.	ENGLAND. Amount of Duty.	SCOTLAND. Amount of Duty.	ENGLAND AND SCOTLAND. Rate of Duty.		IRELAND. Amount of Duty.	IRELAND. Rate of Duty.		UNITED KINGDOM Amount of Duty.
	£	£	Bankers' Notes.	Composition.	£	Bankers' Notes.	Composition.	£
1828	106,224	3,274			14,409			123,907
1829	105,786	4,575			14,416			124,777
1830	102,257	8,390			15,533			126,180
1831	105,459	4,481			15,420			125,360
1832	99,073	4,860		1828 to 1844.	16,068		1828 to	120,001
1833	93,295	5,469		Bank of England, £3,500 on each £1,000,000 of Notes and Post Bills in circulation, and same rate for each £500,000.	15,562	1822 to 1842.	1842.	114,326
1834	94,639	4,851			15,744	Not amounting to £5 - s. 0 d. 1½	Bank of Ireland, Special Composition.	115,234
1835	98,994	4,017			16,089	Amounting to £5 and not amounting to £10 0 6		119,100
1836	106,034	7,119			16,902	Amounting to £10 and not amounting to £50 0 8		130,055
1837	105,374	5,766		Bankers, 3s. 6d. for every £100 and fractional part of £100 of the average amount or value of Notes and Bills in circulation during every half year.	16,961		Bankers, 1s. 6d. per £100 half-yearly on notes.	128,101
1838	109,648	10,316			16,962			136,926
1839	111,179	11,706			13,174			136,059
1840	108,309	7,639			8,508			124,456
1841	104,354	6,412			7,948			118,714
1842	93,719	4,176	1815 to 1869.		8,028 *		*	105,923
1843	94,352	5,929	Reissuable after payment as often as thought fit:— s. d.		16,471			116,752
1844	93,692	11,951			19,151			124,794
1845	40,296	11,022	Not exceeding £1 1s. - 0 5		22,489			73,807
1846	41,116	9,821	Exceeding £1 1s. and not exceeding £2 2s. 0 10		24,819			75,756
1847	41,467	7,249	Exceeding £2 2s. and not exceeding £5 5s. 1 3		24,559			73,275
1848	30,189	4,793	Exceeding £5 5s. and not exceeding £10 - 1 9	1844 to 1862.	18,559			53,541
1849	31,378	6,944	Exceeding £10 and not exceeding £20 - 2 0	Bank of England, £3,500 on each £1,000,000 of Bills in circulation.	16,063			54,385
1850	37,859	10,010	Exceeding £20 and not exceeding £30 - 3 0		15,660	1842 to 1869.		63,529
1851	31,711	8,488	Exceeding £30 and not exceeding £50 - 5 0		15,632		1842	55,831
1852	37,575	7,232	Exceeding £50 and not exceeding £100 - 8 6	Bankers, in England, 3s. 6d. for every £100 and fractional part of £100 of the average amount or value of Notes and Bills in circulation during every half year.	16,225	Reissuable after payment, as often as thought fit:— s. d.	to 1869.	61,032
1853	39,080	12,289			20,970	Not exceeding £1 1s. - 0 5	Bank of Ireland, Special Composition.	72,339
Year ended 31 Mar. 1855	35,658	6,877	The issuing of any Notes for less than £5 in England is prohibited by 7 Geo. 4. c. 6.		22,428	Exceeding £1 1s. and not exceeding £2 2s. 0 10		64,963
1856	35,099	6,482			22,293	Exceeding £2 2s. and not exceeding £5 5s. 1 3	Bankers, 3s. 6d. for every £100 of the average amount or value of Notes in circulation during every half year.	63,874
1857	35,090	10,828			24,189	Exceeding £5 5s. and not exceeding £10 - 1 9		70,107
1858	35,687	10,728		From 1853 Bankers in Scotland special composition.	24,333	Exceeding £10 and not exceeding £20 - 2 0		70,748
1859	33,635	11,434			22,704	Exceeding £20 and not exceeding £30 - 3 0		67,773
1860	33,889	13,718			25,213	Exceeding £30 and not exceeding £50 - 5 0		72,820
1861	31,894	15,588			24,731	Exceeding £50 and not exceeding £100 - 8 6		72,213
1862	30,899	16,265		1862 to 1869. *	22,716		From 1853 special composition on Bills.	69,880
1863	91,720	16,782		Bank of England, £60,000 on Notes and £3,500 on each £1,000,000 of Bills in circulation.	20,683			129,185
1864	92,550	17,326			20,193			130,069
1865	93,221	17,258		Bankers', in England, 3s. 6d. for every £100 and fractional part of £100 of the average amount of Notes and Bills in circulation during every half year. Bankers in Scotland special composition.	20,681			131,160
1866	91,474	18,472			22,228			132,174
1867	89,086	18,994			21,582			129,662
1868	87,535	21,343			21,478			130,356
1869	88,135	20,510			23,069			131,714

* The succeeding rates apply to portions of these years.

RECEIPTS, DRAFTS, AND 1D INLAND REVENUE STAMPS.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duties to the Year 1868, ended 31st March 1869.

RECEIPTS.

YEARS.	Amount of Duty.	RATE OF DUTY. GREAT BRITAIN.	IRELAND.
Commenced on 1st August 1783 in Great Britain, and on 25th March 1794 in Ireland.	No Account can be rendered prior to the Year 1810 for Great Britain, nor prior to the Year 1817 for Ireland.	1783 to 1791. £2 and under £20 - 0 s. 2 d. 20 and upwards - 0 4 1791 to 1795. £2 and under £20 - 0 2 20 „ 50 - 0 4 50 and upwards - 0 6 1795 to 1803. £2 and under £20 - 0 2 20 „ 50 - 0 4 50 „ 100 - 0 6 100 „ 500 - 1 0 500 and upwards - 1 6 Receipts in full - 2 0	1794 to 1796. s. d. £10 and under £20 0 2 20 and upwards - 0 4 1796 to 1800. £2 and under £20 0 2 20 and upwards - 0 4 1800 to 1810. £2 and nnder £20 0 2 20 „ 50 0 4 50 and upwards - 0 6
	£		
1810	167,716	1803 to 1815. £2 and under £10 - 0 2 10 „ 20 - 0 4 20 „ 50 - 0 8 50 „ 100 - 1 0 100 „ 200 - 2 0 200 „ 500 - 3 0 500 and upwards - 5 0 Receipts in full - 5 0	1810 to 1833. £2 and under £10 0 2 10 „ 20 0 4 20 „ 50 0 8 50 „ 100 1 0 100 „ 200 2 0 200 „ 500 3 0 500 and upwards - 5 0 Receipts in full - 5 0
1811	167,835		
1812	167,422		
1813	172,650		
1814	172,940		
1815	210,290		
1816	208,970		
1817	226,163	1815 to 1833. £2 and under £5 - 0 2 5 „ 10 - 0 3 10 „ 20 - 0 6 20 „ 50 - 1 0 50 „ 100 - 1 6 100 „ 200 - 2 6 200 „ 300 - 4 0 300 „ 500 - 5 0 500 „ 1,000 - 7 6 1,000 and upwards - 10 0 Receipts in full - 10 0	
1818	227,387		
1819	223,116		
1820	221,012		
1821	216,762		
1822	210,398		
1823	213,012		
1824	236,867		
1825	237,826		
1826	221,151		
1827	230,166		
1828	248,594		
1829	242,228		
1830	239,428		
1831	234,614		
1832	227,882		
1833	213,616		
1834	177,318	1833 to 1842. £5 and under £10 - 0 3 10 „ 20 - 0 6 20 „ 50 - 1 0 50 „ 100 - 1 6 100 „ 200 - 2 6 200 „ 300 - 4 0 300 „ 500 - 5 0 500 „ 1,000 - 7 6 1,000 and upwards - 10 0 Receipts in full - 10 0	1833 to 1842. £5 and under £10 0 2 10 „ 20 0 4 20 „ 50 0 8 50 „ 100 1 0 100 „ 200 2 0 200 „ 500 3 0 500 and upwards - 5 0 Receipts in full - 5 0
1835	183,178		
1836	184,680		
1837	184,840		
1838	186,479		
1839	185,619		
1840	187,888		
1841	187,534		
1842	193,066		

GREAT BRITAIN only.

RECEIPTS.

YEARS.	Amount of Duty.	RATE OF DUTY. UNITED KINGDOM.
	£	
1843	187,509	£5 and under £10 0 s. 3 d. 10 „ 20 0 6 20 „ 50 1 0 50 „ 100 1 6 100 „ 200 2 6 200 „ 300 4 0 300 „ 500 5 0 500 „ 1,000 7 6 1,000 and upwards - 10 0 Receipts in full - 10 0
1844	189,425	
1845	194,800	
1846	198,178	
1847	206,031	
1848	199,103	
1849	220,291	
1850	174,694	
1851	187,877	
1852	194,089	
1853	215,202	

Year ended 31st March		RECEIPTS AND DRAFTS.	
1855	245,368		
1856	281,847	Receipts, £2 and upwds.	0 1
1857	302,249	Drafts and Orders payable on demand from 1st October 1854 -	0 1
1858	302,624	Extended to all cheques in 1858.	
1859	443,574		
1860	411,435		

RECEIPT DRAFTS and other 1D. STAMPS.

1861	464,380	Receipts, £2 &upwds. Drafts or Orders. Script Certificates. Certificates of Birth, &c. Delivery Orders, £2 and upwards. Contract Notes for Stocks, &c., £5 and upwards, from 28th August 1860. Certain Policies of Insurance, premium not exceeding 2s.6d., from 28th August 1860. Proxies and Voting Papers for voting at Meetings of Joint Stock Companies, from 13th May 1864. Policies, Fire, from 25th June 1865. Certain Agreements for letting small Tenements, from 5th July 1865.	0 1
1862	447,206		
1863	470,723		
1864	495,853		
1865	519,289		
1866	550,534		
1867	569,142		
1868	586,964		
1869	591,841		

* The succeeding rates apply to portions of these years.

NEWSPAPER DUTY.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	GREAT BRITAIN.			IRELAND.		UNITED KINGDOM.
	Amount of Duty.		Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	Commenced 1st August 1712. — No account can be rendered prior to the Year 1749.					
	£					£
1749	16,450					16,450
1750	15,237					15,237
1751	15,241					15,241
1752	16,242		1712 to 1757.			16,242
1753	15,990		d.			15,990
1754	17,040		Not exceeding half a sheet - - $0\frac{1}{2}$			17,040
1755	18,000		„ whole sheet - - 1			18,000
1756	22,388					22,388
1757	27,784 *					27,784
1758	42,416					42,416
1759	42,423					42,423
1760	43,339		1757 to 1776.	Commenced		43,339
1761	43,741		Not exceeding half a sheet - - 1	25th March		43,741
1762	43,858		„ whole sheet - - $1\frac{1}{2}$	1774.	1774 to 1785.	43,858
1763	42,374				d.	42,374
1764 to 1794	No account can be rendered for these Years.		1776 to 1789.		Not exceeding one sheet $0\frac{1}{2}$	—
			Not exceeding half a sheet - - $1\frac{1}{2}$			
			„ whole sheet - 2	No		—
	ENGLAND.	SCOTLAND.		account		
	£	£	From 1789.	can be	1785 to 1798.	
			Not exceeding half a sheet - - 2		Not exceeding one sheet 1	
1795	142,994	No account can be rendered for these Years.	„ whole sheet - - $2\frac{1}{2}$	rendered		142,994
1796	151,606			prior to the		151,606
1797	200,593	10,720 *		Year 1817.		211,313
1798	205,082	13,901 *	Not exceeding half a sheet - - $3\frac{1}{2}$			218,983
Aug. 1799 to Jan. 1801	210,022	14,192	„ whole sheet - 4			238,067
		13,853				
1801	220,093	14,500				234,593
1802	208,021	14,113				222,134
1803	231,713	15,461				247,174
1804	246,775	16,866				263,641
1805	256,813	17,095			1798 to 1816.	273,908
1806	280,277	19,158	For every sheet not exceeding 32		Not exceeding one sheet 2	299,435
1807	293,090	19,502	inches in length and 22 inches		If published but once a	312,592
1808	304,034	19,599	in breadth - - - $3\frac{1}{2}$		week - - 4	323,633
1809	328,655	21,445				350,100
1810	328,414	21,288				349,702
1811	335,095	21,055				356,150
1812	345,902	22,948				368,850
1813	362,241	21,922				384,163
1814	363,500	20,158				383,658
1815	363,414	20,282 *				383,696
1816	350,894	16,612		£		367,506
1817	349,104	14,180	For every sheet not exceeding 32	19,082	From 1816.	382,366
1818	350,257	17,482	inches in length and 22 inches	20,417		388,156
1819	365,080	19,060	in breadth - - - 4	21,407	Not exceeding one sheet 2	405,547
1820	419,619	20,609		22,878		463,106

England and Scotland only.

* The succeeding rates apply to portions of these years.

(continued)

NEWSPAPER DUTY.

Amount and Rate of Duty in each Year, from the Imposition of the Duty to the Year 1868 ended 31st March 1869—*continued.*

Years.	ENGLAND.	SCOTLAND.	ENGLAND AND SCOTLAND.	IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	£		£		£
1821	394,996	19,374		22,546		436,916
1822	378,486	20,387	For every sheet not exceeding 32 inches in length and 22 inches in breadth - - - *d.* 4	23,757		422,630
1823	390,375	20,796		25,688		436,859
1824	409,281	22,387		25,885		457,553
1825	425,154	24,420 *		26,927		476,501
1826	429,662	22,013		25,453		477,128
1827	428,629	29,929		25,840		484,398
1828	439,798	33,556		27,665		501,019
1829	438,668	42,301		28,852	Not exceeding one sheet *d.* 2	509,821
1830	455,972	49,466	For every sheet (without restriction as to size) - - - 4	29,361		534,799
1831	502,698	52,090		31,847		586,635
1832	490,451	51,466	Supplements containing advertisements only - - - 2	32,513		574,430
1833	461,457	48,101		31,591		541,149
1834	458,034	49,340		29,782		537,156
1835	473,911	47,999		31,287		553,197
1836	361,413	37,453 *		26,288 *		425,154
1837	182,998	18,671		21,756		223,425
1838	184,077	20,539		21,976		226,592
1839	198,052	22,400		23,819		244,271
1840	202,737	22,964		24,851		250,552
1841	202,735	24,430		24,839		252,004
1842	211,793	24,028	For every sheet not exceeding a superfices of 1,530 inches - 1	25,341		261,162
1843	219,163	24,837		27,181		271,181
1844	233,217	25,889	Exceeding 1,530 inches and not exceeding 2,295 inches - - $1\frac{1}{2}$	28,724		287,830
1845	270,509	27,942		29,232		327,683
1846	287,536	29,338	Exceeding 2,295 inches - - 2	29,277		346,151
1847	284,339	31,426	Supplements not exceeding a superficies of 765 inches - - $0\frac{1}{2}$	27,514		343,279
1848	299,287	31,619		29,381		360,287
1849	297,142	31,107		26,519		354,768
1850	298,264	32,353		26,352		356,969
1851	342,795	32,253		28,579		403,627
1852	353,836	32,518		35,458		421,812
1853	353,072	33,326 *		34,479	Same rates as in England and Scotland.	420,877
Years ended 31st March						
1855	411,665	38,828		37,517		488,010
1856	208,148	25,877		29,009		263,034
1857	122,242	19,411	For every newspaper or supplement to a newspaper not exceeding 2,295 superficial inches - 1	22,449		164,102
1858	117,541	18,958		22,492		158,991
1859	109,269	19,367		22,554		151,190
1860	105,182	19,100	For any further supplement to such newspaper not exceeding 1,148 superficial inches - - $0\frac{1}{2}$	22,967		147,249
1861	99,923	18,112		21,368		139,403
1862	94,499	17,662		21,225		133,386
1863	92,469	16,485	For any two such supplements, on each - - - $0\frac{1}{2}$	20,009		128,963
1864	88,945	16,536		19,278		124,759
1865	88,124	15,574	[*In* 1855 *the duty on newspapers was repealed, except for transmission by post.*]	18,375		122,073
1866	91,038	15,922		18,345		125,305
1867	86,757	15,362		17,949		120,068
1868	87,744	14,610		17,871		120,225
1869	83,730	14,405		17,853		115,988

* The succeeding rates apply to portions of these years.

FIRE INSURANCE DUTY.

AMOUNT and RATE of DUTY, VALUE of PROPERTY on which DUTY was paid, and VALUE of AGRICULTURAL
1868 ended

YEARS.	ENGLAND.				SCOTLAND.			
	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.
	Commenced 24 June 1782	per cent. per Annum.		Agricultural Stock exempted from 24th June 1833	Commenced 24 June 1782			Agricultural Stock exempted from 24th June 1833.
	£		£	£	£		£	£
24th June 1782 to 1st Aug. 1783	149,807		—	—	1,956		—	—
1783	114,875		153,166,000	—	1,500		2,000,000	—
1784	102,280		136,373,000	—	1,336		1,781,000	—
1785	99,471		132,628,000	—	1,299		1,732,000	—
1786	100,689		134,252,000	—	1,316		1,754,000	—
1787	101,324		135,098,000	—	1,414		1,885,000	—
1788	104,914	1s. 6d.	139,885,000	—	1,565		2,086,000	—
1789	108,712		144,949,000	—	1,654		2,205,000	—
1790	113,166		150,888,000	—	1,851		2,468,000	—
1791	121,567		162,089,000	—	2,000		2,666,000	—
1792	132,955		177,273,000	—	2,141		2,854,000	—
1793	132,373		176,497,000	—	2,050		2,733,000	—
1794	132,536		176,714,000	—	2,166		2,888,000	—
1795	141,256		188,341,000	—	2,422		3,229,000	—
1796	136,122		181,496,000	—	2,424		3,232,000	—
1797	183,756	1s. 6d.–2s.	*	—	3,158		*	—
1798	198,634		198,634,000	—	3,497		3,497,000	—
1st August 1799 to 5th Jan. 1800	91,782		*	—	1,030		*	—
							3,615,000	—
1800	204,947	2s.	204,947,000	—	3,615			
1801	219,624		219,624,000	—	3,786		3,786,000	—
1802	223,548		223,548,000	—	3,896		3,896,000	—
1803	238,067		238,067,000	—	5,419		5,419,000	—
1804	260,610	2s.–2s. 6d.	*	—	5,424		*	—
1805	321,155		256,924,000	—	7,242		5,793,000	—
1806	341,193		272,954,000	—	9,804		7,843,000	—
1807	352,050		281,640,000	—	11,414		9,131,000	—
1808	378,875		303,100,000	—	12,035		9,628,000	—
1809	406,038		324,830,000	—	13,362		10,689,000	—
1810	434,158	2s. 6d.	347,326,000	—	16,435		13,148,000	—
1811	447,758		358,206,000	—	17,245		13,796,000	—
1812	453,252		362,601,000	—	15,678		12,542,000	—
1813	437,381		349,904,000	—	15,919		12,735,000	—
1814	486,540		389,232,000	—	16,411		13,128,000	—
1815	501,955	2s. 6d.–3s.	*	—	16,671		*	—
1816	573,212		382,141,000	—	19,242		12,828,000	—
1817	577,428		384,952,000	—	20,163		13,442,000	—
1818	584,244		389,496,000	—	20,198		13,465,000	—
1819	595,262		396,841,000	—	21,865		14,576,000	—
1820	586,898	3s.	391,265,000	—	22,244		14,829,000	—
1821	599,534		399,689,000	—	21,828		14,552,000	—
1822	607,864		405,242,000	—	23,343		15,562,000	—
1823	602,503		401,668,000	—	24,846		16,564,000	—
1824	641,550		427,700,000	—	28,019		18,679,000	—
1825	663,334		442,222,000	—	38,121		25,414,000	—

Same Rates as in ENGLAND.

* The Value of Property cannot be correctly given

FIRE INSURANCE DUTY.

STOCK insured but exempted from DUTY, in each Year from the Imposition of the Duty to the Year 31st March 1869.

IRELAND.				UNITED KINGDOM.			
Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	YEARS.
£	per Cent. per Annum.	£	£ Agricultural Stock exempted from 24th June 1833.	£	£	£	
		—	—	151,763	—	—	24th June 1782 to 1st Aug. 1783
		—	—	116,375	155,166,000	—	1783
		—	—	103,616	138,154,000	—	1784
		—	—	100,770	134,360,000	—	1785
		—	—	102,005	136,006,000	—	1786
		—	—	102,738	136,983,000	—	1787
		—	—	106,479	141,971,000	—	1788
		—	—	110,366	147,154,000	—	1789
		—	—	115,017	153,356,000	—	1790
		—	—	123,567	164,755,000	—	1791
		—	—	135,096	180,127,000	—	1792
Commenced 25th March 1786. No account can be rendered prior to the year 1804.		—	—	134,423	179,230,000	—	1793
		—	—	134,702	179,602,000	—	1794
		—	—	143,678	191,570,000	—	1795
		—	—	138,546	184,728,000	—	1796
		—	—	186,914	*	—	1797
	1*s.*	—	—	202,131	202,131,000	—	1798
		—	—	92,812	*	—	1st August 1799 to 5th Jan. 1800
		—	—	208,562	208,562,000	—	1800
		—	—	223,410	223,410,000	—	1801
		—	—	227,444	227,444,000	—	1802
		—	—	243,486	243,486,000	—	1803
7,274		14,548,000	—	273,308	*	—	1804
7,092		14,184,000	—	335,489	276,901,000	—	1805
4,107		8,214,000	—	355,104	289,011,000	—	1806
15,142		30,284,000	—	378,606	321,055,000	—	1807
17,447		34,894,000	—	408,357	347,622,000	—	1808
19,768		39,536,000	—	439,168	375,055,000	—	1809
22,408		44,816,000	—	473,001	405,290,000	—	1810
21,368		42,736,000	—	486,371	414,738,000	—	1811
24,584	1*s.*–2*s.* 6*d.*	*	—	493,514	*	—	1812
26,633		21,306,000	—	479,933	383,945,000	—	1813
27,832		22,265,000	—	530,783	424,625,000	—	1814
24,451		19,560,000	—	543,077	*	—	1815
25,570		20,456,000	—	618,024	415,425,000	—	1816
22,224		17,779,000	—	619,815	416,173,000	—	1817
21,855		17,484,000	—	626,297	420,445,000	—	1818
22,701	2*s.* 6*d.*	18,160,000	—	639,828	429,577,000	—	1819
21,737		17,389,000	—	630,879	423,483,000	—	1820
21,943		17,554,000	—	643,305	431,795,000	—	1821
21,607		17,285,000	—	652,814	438,089,000	—	1822
21,931		17,544,000	—	649,280	435,776,000	—	1823
26,544		21,235,000	—	696,113	467,614,000	—	1824
24,029		19,223,000	—	725,484	486,859,000	—	1825

GREAT BRITAIN only.

GREAT BRITAIN only.

in consequence of the change in the Rate of Duty.

(*continued.*)

FIRE INSURANCE DUTY.

Amount and Rate of Duty, Value of Property on which Duty was paid, and Value of Agricultural Stock insured but

Years.	ENGLAND.				SCOTLAND.			
	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.
	£	Per Cent. per Annum.	£	£	£		£	£
1826	691,868		461,245,000	—	45,991		30,660,000	—
1827	670,033		446,688,000	—	47,095		31,396,000	—
1828	706,245		470,830,000	—	47,564		31,709,000	—
1829	723,324		482,216,000	—	50,460		33,640,000	—
1830	717,276		478,184,000	—	51,580		34,386,000	—
1831	748,680		499,120,000	—	50,673		33,782,000	—
1832	755,598		503,732,000	—	51,164		34,109,000	—
1833	754,696		503,130,000	—	51,215		34,143,000	—
1834	725,910		483,940,000	37,211,603	50,538		33,692,000	No Account can be rendered for this year.
1835	756,194		504,129,000	41,489,818	53,230		35,486,000	2,613,829
1836	780,529		520,352,000	43,095,228	54,631		36,420,000	2,777,693
1837	805,996		537,330,000	44,916,981	57,200		38,133,000	3,357,024
1838	835,062		556,708,000	47,870,833	59,104		39,402,000	3,604,324
1839	864,656		576,437,000	48,669,028	60,316		40,210,000	3,422,807
1840	885,692		590,461,000	50,988,016	59,747		39,831,000	3,325,344
1841	900,992		600,661,000	52,059,764	64,939		43,292,000	3,994,950
1842	920,526		613,684,000	53,086,797	65,894		43,929,000	4,055,789
1843	921,809		614,539,000	55,634,205	65,499		43,666,000	4,098,998
1844	935,443		623,628,000	54,927,572	68,227		45,484,000	4,272,555
1845	961,021	3*s.*	640,680,000	55,858,637	70,684		47,122,000	4,459,217
1846	980,831		653,887,000	56,035,561	74,641		49,760,000	5,036,880
1847	1,003,139		668,759,000	58,192,056	73,080	Same Rates as in England.	48,720,000	4,696,406
1848	1,001,469		667,646,000	58,873,895	64,394		42,929,000	4,138,528
1849	1,019,721		679,814,000	58,292,239	64,171		42,780,000	4,069,936
1850	1,042,397		694,931,000	57,162,246	65,876		43,917,000	4,168,057
1851	1,070,728		713,818,000	54,935,053	67,229		44,819,000	4,069,308
1852	1,098,458		732,305,000	54,780,249	68,099		45,399,000	4,310,254
1853	1,141,347		760,898,000	56,035,777	71,600		47,733,000	4,395,140
Ended 31st March								
1855	1,188,618		792,412,000	59,458,036	58,839		39,226,000	5,431,289
1856	1,205,407		803,604,000	62,854,691	79,502		53,001,000	5,479,585
1857	1,243,341		828,894,000	65,031,757	83,075		55,383,000	5,747,766
1858	1,269,120		846,080,000	65,340,363	89,536		59,690,000	5,794,867
1859	1,311,636		874,424,000	66,468,526	93,188		62,125,000	5,957,483
1860	1,334,282		889,521,000	66,949,050	98,179		65,452,000	6,103,870
1861	1,375,798		917,198,000	66,034,399	107,295		71,530,000	6,390,176
1862	1,412,079		941,386,000	65,195,120	119,106		79,404,000	7,031,828
1863	1,454,484		969,656,000	65,786,964	124,250		82,833,000	6,621,443
1864	1,502,214		1,001,476,000	67,110,371	129,043		86,028,000	6,636,019
1865	1,450,112	3*s.*— On Stock in Trade 1*s.* 6*d.* Other Property 3*s.*	1,063,026,000	69,075,280	125,137		91,739,000	6,467,266
1866	1,085,608	On Stock in Trade 1*s.* 6*d.* Other Property 3*s.*— 1*s.* 6*d.*	1,102,906,000	69,962,289	96,619		96,604,000	6,821,099
1867	868,921		1,158,561,000	69,588,237	80,305		107,073,000	7,045,120
1868	894,034	1*s.* 6*d.*	1,192,045,000	71,464,834	87,638		116,850,000	7,744,997
1869	961,928		1,282,570,000	75,436,801	99,222		132,296,000	8,621,119

FIRE INSURANCE DUTY.

exempted from Duty, in each Year from the Imposition of the Duty to the Year 1868 ended 31st March 1869.

IRELAND.				UNITED KINGDOM.			
Amount of Duty.	Rate of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Amount of Duty.	Value of Property on which Duty was paid.	Value of Agricultural Stock insured but exempted from Duty.	Years.
£		£	£	£	£	£	
25,251	2s. 6d.	20,200,000	—	763,110	512,105,000	—	1826
26,554		21,243,000	—	743,682	499,327,000	—	1827
28,241		22,592,000	—	782,050	525,131,000	—	1828
28,506		22,804,000	—	802,290	538,660,000	—	1829
29,222		23,377,000	—	798,078	535,947,000	—	1830
29,210		23,368,000	—	828,563	556,270,000	—	1831
29,334		23,467,000	—	836,096	561,308,000	—	1832
31,528		25,222,000	—	837,439	562,495,000	—	1833
32,774		26,219,000	No Account can be rendered for this year.	809,222	543,851,000	—	1834
34,803		27,842,000	152,093	844,227	567,457,000	44,255,740	1835
37,003		29,602,000	No Account.	872,163	586,374,000	—	1836
40,115		32,092,000	293,845	903,311	607,555,000	48,567,850	1837
41,370		33,096,000	378,628	935,536	629,206,000	51,853,785	1838
43,504		34,803,000	371,661	968,476	651,450,000	52,463,496	1839
45,348		36,278,000	401,656	990,787	666,570,000	54,715,016	1840
45,706		36,564,040	446,747	1,011,637	680,517,000	56,501,461	1841
46,769	2s. 6. - 3s.	*	479,968	1,033,189	*	57,622,554	1842
48,720	Same Rates as in England.	32,480,000	476,695	1,036,028	690,685,000	60,209,898	1843
49,624		33,082,000	500,434	1,053,294	702,194,000	59,700,561	1844
51,417		34,278,000	560,223	1,083,122	722,080,000	60,878,077	1845
53,089		35,392,000	553,065	1,108,561	739,039,000	61,625,506	1846
54,044		36,029,000	634,091	1,130,263	753,508,000	63,522,553	1847
50,947		33,964,000	582,459	1,116,810	744,539,000	63,594,882	1848
50,529		33,686,000	510,853	1,134,421	756,280,000	62,873,028	1849
51,259		34,172,000	475,124	1,159,532	773,020,000	61,805,427	1850
52,549		35,032,000	458,811	1,190,506	793,669,000	59,463,172	1851
53,825		35,883,000	507,538	1,220,382	813,587,000	59,598,041	1852
56,479		37,652,000	556,749	1,269,426	846,283,000	60,987,666	1853
							Ended 31st March
58,557		39,038,000	620,692	1,306,014	870,676,000	65,510,017	1855
59,249		39,499,000	669,123	1,344,158	896,104,000	69,003,399	1856
62,559		41,706,000	829,999	1,388,975	925,983,000	71,609,522	1857
65,127		43,418,000	921,984	1,423,783	949,188,000	72,057,214	1858
67,619		45,079,000	1,055,203	1,472,443	981,628,000	73,481,212	1859
71,277		47,518,000	1,090,973	1,503,738	1,002,491,000	74,143,893	1860
76,744		51,162,000	1,075,114	1,559,837	1,039,890,000	73,499,689	3861
80,496		53,664,000	1,099,101	1,611,681	1,074,454,000	73,326,049	1862
80,942		53,961,000	1,119,763	1,659,676	1,106,450,000	73,528,170	1863
83,866		55,910,000	1,049,641	1,715,123	1,143,414,000	74,796,031	1864
76,086		58,200,000	1,176,387	1,651,335	1,212,965,000	76,718,933	1865
55,286		63,499,000	1,266,118	1,237,513	1,263,009,000	78,049,506	1866
50,888		67,850,000	1,366,166	1,000,114	1,333,484,000	77,999,523	1867
41,934†		55,912,000†	1,338,692†	1,023,606	1,364,807,000	80,548,523	1868
8,896†		11,861,000†	300,882†	1,070,046	1,426,727,000	84,358,802	1869

* The Value of Property cannot be correctly given in consequence of the change in the Rate of Duty.

† From 25th December 1867, British Fire Insurance Companies were required to account in Great Britain for Insurances effected in Ireland.

MARINE INSURANCES.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	GREAT BRITAIN. Amount of Duty.		GREAT BRITAIN. Rate of Duty.	IRELAND. Amount of Duty.	IRELAND. Rate of Duty.	UNITED KINGDOM. Amount of Duty.
	Commenced 28th June 1694.		1694 to 1712. On every Policy of Insurance - - - - 0 6 (s. d.) — 1712 to 1714. On every Policy of Insurance - - 0 6; On every Policy of Insurance within the Bills of Mortality - - - - - 2 10 — 1714 to 1757. On every Policy of Insurance - - - 0 6; On every Policy of Insurance within the Bills of Mortality - - - - - 2 10 — 1757 to 1795. On every Policy of Insurance - - - 1 6 — 1795 to 1801. For every 100*l.* or fractional part thereof - - 2 6; Where the premium shall not exceed 10*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 1 3 — 1801 to 1802. For every 100*l.* or fractional part thereof - - 5 0; Where the premium shall not exceed 10*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 2 6 — 1802 to 1804. For every 100*l.* or fractional part thereof - - 5 0; Where the premium shall not exceed 20*s.* per cent.: For every 100*l.* and for every fraction of 100*l.* - 2 6	Commenced 25th Mar. 1795.	1795 to 1805. On every Policy of Insurance - - 1 6	
	No account can be rendered prior to the year 1820.			No account can be rendered prior to the year 1820.		
	£			£		£
1820	231,231			1,929		233,160
1821	221,930			1,722		223,652
1822	211,638			1,828		213,466
1823	223,634			2,102		225,736
1824	223,664		From 1804.	4,420		228,084
1825	272,506		In respect of every 100*l.* or fraction of 100*l.*:	10,060		282,566
1826	213,945		*Coasting Policies.*	6,630		220,575
1827	238,906		Where the premium shall not exceed 20*s.* per cent. 1 3; Where the premium shall exceed 20*s.* per cent. - 2 6	2,973	From 1805. In respect of every 100*l.* or fraction of 100*l.*:	241,879
	ENGLAND.	SCOTLAND.	*Foreign Policies.*		*Coasting Policies.*	
1828	227,855	16,381	Where the premium shall not exceed 20*s.* per cent. 2 6; Where the premium shall exceed 20*s.* per cent. - 5 0	2,010	Where the premium shall not exceed 20*s.* per cent. - - (s. d.) 1 3	246,246
1829	209,648	18,325		1,612		229,585
1830	201,125	18,883		2,151	Where the premium shall exceed 20*s.* per cent. - - - 2 6	222,159
1831	203,384	19,440		2,670		225,494
1832	190,931	19,297		2,358		212,586
1833	192,382	19,024 *		1,797	*Foreign Policies.*	213,203
1834	183,802	17,861		1,519	Where the premium shall not exceed 20*s.* per cent. - - 2 6	203,182
1835	199,718	18,381	In respect of every 100*l.* or fraction of 100*l.*:	1,329		219,428
1836	231,989	22,220	*Coasting Policies.*	1,350	Where the premium shall exceed 20*s.* per cent. - - - 5 0	255,559
1837	204,149	20,681	Where the premium shall not exceed 20*s.* per cent. 1 3; Where the premium shall exceed 20*s.* per cent. - 2 6	1,332		226,162
1838	229,873	23,515		1,332		254,720
1839	264,907	29,898	*Foreign Policies.*	1,539		296,344
1840	269,623	32,002	Where the premium shall not exceed 15*s.* per cent. 1 3; Where the premium shall exceed 15*s.* and not exceed 30*s.* per cent. - - - - - 2 6; Where the premium shall exceed 30*s.* per cent. - 5 0; For every term not exceeding three months - 2 6; For every term exceeding three months - - 5 0	1,327		302,952
1841	254,494	31,795		1,475		287,764
1842	224,072	28,627		1,638		254,337
1843	226,449	28,879		968		256,296
1844	174,492	18,664 *		1,632 *		194,788
1845	131,946	14,877		1,899		148,722
1846	132,122	17,065	In respect of every 100*l.* or fraction of 100*l.*:	2,355		151,542
1847	160,949	19,304	Where the premium shall not exceed 10*s.* per cent. 0 3; Exceeding 10*s.* and not exceeding 20*s.* per cent. - 0 6; " 20*s.* " 30*s.* " - 1 0; " 30*s.* " 40*s.* " - 2 0; " 40*s.* " 50*s.* " - 3 0; Exceeding 50*s.* per cent. - - - - - 4 0; Mutual Insurances - - - - - 2 6; For every term not exceeding six months - - 2 6; For every term exceeding six months - - 4 0	2,079	Same rates as in GREAT BRITAIN.	182,332
1848	149,662	14,091		1,668		165,421
1849	145,883	12,867		1,359		160,109
1850	149,907	13,079		1,135		164,121
1851	161,330	12,017		801		174,148
1852	181,409	11,522		858		193,789
1853	254,413	16,226		903		271,542

* The succeeding rates apply to a portion of these years.

(*continued*)

MARINE INSURANCES.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years ended 31st March.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£		£		£		£
1855	272,564		19,438		1,386		293,388
1856	301,523		21,978		891		324,392
1857	299,282		25,506		901		325,689
1858	293,552	In respect of every 100*l.* or fraction of 100*l.* :—	25,173		794		319,519
1859	266,798	Where the premium shall not exceed 10*s.* per cent. - - 0 3	19,577		696		287,071
1860	305,074	Exceeding 10*s.* and not exceeding 20*s.* per cent. - - 0 6	19,379		1,255		325,708
1861	309,558	„ 20*s.* „ 30*s.* „ - - 1 0	18,251		926		328,735
1862	321,045	„ 30*s.* „ 40*s.* „ - - 2 0	17,145		853		339,043
1863	351,250	„ 40*s.* „ 50*s.* „ - - 3 0	18,713		684		370,647
1864	391,052	Exceeding 50*s.* per cent. - - - - - 4 0	19,512		677		411,241
1865	381,472 *	Mutual Insurances - - - - - 2 6	21,168		559		403,199
		For every term not exceeding six months - - - 2 6					
		For every term exceeding six months - - - 4 0					
		[*Policies made abroad by Insurers in the United Kingdom charged with duty from 5th July* 1865.]		Same as in England.		Same as in England.	
		In respect of every 100*l.* or fraction of 100*l.* :—					
		Where the premium shall not exceed 10*s.* per cent. - - 0 3					
		Exceeding 10*s.* and not exceeding 20*s.* per cent. - - 0 6					
		„ 20*s.* „ 30*s.* „ - - 1 0					
		„ 30*s.* „ 40*s.* „ - - 2 0					
		„ 40*s.* „ 50*s.* „ - - 3 0					
1866	455,132	Exceeding 50*s.* per cent. - - - - - 4 0	21,376		651		477,159
1867	464,681*	Mutual Insurances - - - - - 2 6	21,821		876		487,378
		On any ship in dock, harbour, or river :—					
		For any term not exceeding one month - 0 6					
		Exceeding one month and not exceeding six months - 1 0					
		On any ship wheresoever the same may be :—					
		For any term exceeding three and not exceeding six months - - - - - - 2 0					
		Exceeding six months - - - - - 4 0					
		In respect of every 100*l.* or fraction of 100*l.* :—					
1868	160,822	Upon any voyage - - - - - 0 3	7,138		305		168,265
1869	82,542	For time, not exceeding six months - - - 0 3	3,267		151		85,960
		Exceeding six and not exceeding twelve months - - 0 6					

* The succeeding rates apply to portions of these years.

PATENT MEDICINE.

AMOUNT and RATE OF DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	AMOUNT OF DUTY.	RATE OF DUTY. (England and Scotland.)
Commenced 1st Sept. 1783.	No account can be rendered prior to the year 1800.	1783 to 1784. Where the price of the enclosure and its contents shall be:— Under 2*s.* 6*d.* - 0 3; 2*s.* 6*d.* and under 5*s.* - 6 0; 5*s.* and upwards - 1 0
	£	From 1785. Not exceeding 1*s.* - 0 1½; Exceeding 1*s.* and not exceeding 2*s.* 6*d.* - 0 3; Exceeding 2*s.* 6*d.* and under 5*s.* - 0 6; 5*s.* and upwards - 1 0
1800	14,036	
1801	14,793	
1802	27,524	
1803	33,306	
1804	34,050	
1805	34,348	
1806	36,065	
1807	37,910	
1808	39,963	
1809	39,298	
1810	41,326	
1811	37,860	
1812	33,802	
1813	41,789	Not exceeding 1*s.* - 0 1½
1814	44,078	Exceeding 1*s.* and not exceeding 2*s.* 6*d.* - 0 3
1815	43,454	Exceeding 2*s.* 6*d.* and not exceeding 4*s.* - 0 6
1816	39,791	Exceeding 4*s.* and not exceeding 10*s.* - 1 0
1817	41,195	Exceeding 10*s.* and not exceeding 20*s.* - 2 0
1818	44,325	
1819	37,942	Exceeding 20*s.* and not exceeding 30*s.* - 3 0
1820	39,227	Exceeding 30*s.* and not exceeding 50*s.* - 10 0
1821	40,109	Exceeding 50*s.* - 20 0
1822	39,927	
1823	38,757	
1824	47,002	
1825	44,639	
1826	41,789	
1827	43,655	
1828	40,880	
1829	37,650	
1830	38,785	
1831	39,084	
1832	44,379	
1833	38,375	
1834	31,007	
1835	30,516	
1836	31,376	
1837	30,495	
1838	29,418	
1839	29,858	
1840	29,493	
1841	30,290	
1842	30,503	
1843	28,937	
1844	30,536	
1845	32,623	
1846	34,545	Not exceeding 1*s.* - 0 1½
1847	32,624	Exceeding 1*s.* and not exceeding 2*s.* 6*d.* - 0 3
1848	32,842	Exceeding 2*s.* 6*d.* and not exceeding 4*s.* - 0 6
1849	42,263	Exceeding 4*s.* and not exceeding 10*s.* - 1 0
1850	24,721	Exceeding 10*s.* and not exceeding 20*s.* - 2 0
1851	33,680	Exceeding 20*s.* and not exceeding 30*s.* - 3 0
1852	37,233	Exceeding 30*s.* and not exceeding 50*s.* - 10 0
1853	42,072	Exceeding 50*s.* - 20 0
Ended 31st March.		
1855	35,420	
1856	40,017	
1857	46,416	
1858	43,303	
1859	43,091	
1860	45,624	
1861	46,773	
1862	46,237	
1863	50,117	
1864	52,075	
1865	55,333	
1866	59,894	
1867	62,250	
1868	62,556	
1869	66,860	

CARDS AND DICE.

AMOUNT and RATE of DUTY, in each Year from the IMPOSITION of the DUTY to the Year 1868 ended 31st March 1869.

Commenced in Great Britain 11th June 1711.

Commenced in Ireland, 25th March 1729.

No account can be rendered for Ireland prior to 1812.

Years.	Amount of Duty.	Rate of Duty.
	£	
1711	1,814	Great Britain; Cards 6*d.* per pack. Dice 5*s.* per pair.
1712	3,330	
1713	4,550	
1714	5,499	
1715	5,586	
1716	7,751	
1717	8,628	
1718	8,800	
1719	8,183	
1720	9,920	
1721	9,925	
1722	9,675	
1723	9,713	
1724	9,862	
1725	10,211	
1726	10,169	
1727	9,568	
1728	9,516	
1729	9,467	Great Britain and Ireland; Cards 6*d.* Dice 5*s.*
1730	9,072	
1731	9,524	
1732	9,431	
1733	9,334	
1734	9,637	
1735	10,170	
1736	9,840	
1737	10,252	
1738	9,914	
1739	9,645	
1740	9,937	
1741	8,497	
1742	9,360	
1743	9,037	
1744	9,920	
1745	7,880	
1746	9,688	
1747	10,313	
1748	10,520	
1749	10,731	
1750	10,785	
1751	10,689	
1752	10,797	
1753	10,085	
1754	10,083	
1755	14,596	

England only.

Years.	Amount of Duty.	Rate of Duty.		
	£			
1756	13,256			
1757	14,842			
1758	15,407			
1759	16,052			
1760	15,716			
1761	15,438			
1762	18,613			
1763	18,728		Cards	Dice
1764	19,552	Great Britain	1*s.* 0*d.*	10*s.*
1765	20,343	Ireland	0*s.* 6*d.*	5*s.*
1766	20,150			
1767	21,251			
1768	21,984			
1769	21,541			
1770	22,535			
1771	24,003			
1772	24,278			
1773	24,598		Cards	Dice
1774	23,934	Great Britain	1*s.*	10*s.*
1775	28,585	Ireland	1*s.*	5*s.*
1776	25,795			
1777	27,918			
1778	28,624			
1779	27,864			
1780	28,270			
1781	27,453		Cards	Dice
1782	26,717	Great Britain	1*s.* 6*d.*	12*s.* 6*d.*
1783	25,911	Ireland	1*s.* 0*d.*	5*s* 0*d.*.
1784	26,148			
1785	27,117			
1786	27,710			
1787	28,346			
1788	29,930			
1789	31,210		Cards	Dice
		Great Britain	2*s.* 0*d.*	15*s.*
		Ireland	0*s.* 6*d.*	10*s.*
1790	35,616		Cards	Dice
		Great Britain	2*s.* 0*d.*	15*s.*
		Ireland	0*s.* 6*d.*	5*s.*
1791	34,933			
1792	31,767		Cards	Dice
1793	29,481	Great Britain	2*s.* 0*d*	15*s.*
		Ireland	1*s.* 0*d.*	5*s.*
1794	25,411			
1795	24,783			
1796	21,748			
1797	20,521		Cards	Dice
1798	22,512	Great Britain	2*s.* 0*d.*	15*s.*
1799	7,822	Ireland	1*s.* 6*d.*	10*s.*
1800	23,818			

Great Britain only.

(*continued.*)

CARDS AND DICE.

AMOUNT and RATE of DUTY, in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.	Rate of Duty.		
	£			
1801	30,946	Great Britain	Cards 2s. 6d.	Dice 17s. 6d.
1802	26,318	Ireland	1s. 6d.	10s.
1803	26,268			
1804	24,674	Great Britain	Cards 2s. 6d.	Dice £1
1805	25,238	Ireland	1s. 6d.	10s.
1806	27,150			
1807	27,991			
1808	28,555			
1809	28,928			
1810	29,074			
1811	28,108			
1812	27,117			
1813	28,509			
1814	27,146			
1815	27,928			
1816	23,967			
1817	24,516	Great Britain	Cards 2s. 6d.	Dice £1
1818	26,001	Ireland	2s. 0d.	15s.
1819	25,873			
1820	24,085			
1821	24,016			
1822	24,501			
1823	24,986			
1824	29,044			
1825	25,338			
1826	21,135			
1827	22,891			
1828	18,880			
1829	16,816			
1830	16,048			
1831	16,726	United Kingdom; Cards 1s. Dice £1.		
1832	16,296			
1833	16,282			
1834	15,934			
1835	14,139			
1836	15,656			
1837	14,457			
1838	13,833			
1839	12,264			
1840	9,669			
1841	9,622			
1842	8,994			
1843	7,774			
1844	9,556			
1845	8,951			
1846	9,111			
1847	8,529			
1848	12,221			
1849	11,214	United Kingdom; Cards 1s. Dice £1.		
1850	11,812			
1851	11,441			
1852	11,911			
1853	12,856			
Years ended 31st Mar.				
1855	12,831			
1856	12,328			
1857	14,575			
1858	13,634			
1859	15,046			
1860	15,256			
1861	14,533			
1862	13,637			
1863	9,269			
1864	8,315			
1865	8,926	From 1st September 1862. United Kingdom; Cards 3d.		
1866	9,071			
1867	9,292			
1868	9,354			
1869	10,324			

Great Britain only.

GOLD AND SILVER PLATE DUTY.

AMOUNT and RATE of DUTY in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 1st June	£	Per oz.	£ Commenced 1st June 1720.	Per oz.	£	Per oz.	£
1720	19,145		No distinct Account can be rendered for these Years.				19,145 (England only.)
1721	15,040						15,040 (England only.)
1722	14,660						14,660 (England only.)
1723	14,620						14,620 (England only.)
1724	15,337		336				15,673
1725	14,948		294				15,242
1726	13,949		372				14,321
1727	13,060		333		Commenced 25th March *1730.*		13,393
1728	12,861		396				13,257
1729	12,210		345				12,555
1730	13,241		365		1,689		15,295
1731	13,245		380		851		14,476
1732	12,249		390		1,175		13,814
1733	10,948		360		946		12,254
1734	11,031		392		1,080		12,503
1735	10,587		368		936		11,891
1736	9,820		360		1,062		11,242
1737	9,682		408		1,060		11,150
1738	10,078		397		1,098		11,573
1739	12,006	Silver 6*d.*	401	Silver 6*d.*	1,142		13,549
1740	10,447		428		1,076		11,951
1741	9,466		367		1,062		10,895
1742	10,784		389		1,170		12,343
1743	10,246		387		1,115		11,748
1744	9,880		357		1,198		11,435
1745	8,363		251		1,038		9,652
1746	9,909		424		949		11,282
1747	9,473		387		1,131		10,991
1748	10,073		395		1,354		11,822
1749	9,983		443		1,288	Gold and Silver 6*d.*	11,714
1750	10,669		437		1,532		12,638
1751	11,165		453		1,501		13,119
1752	11,140		385		1,606		13,131
1753	10,552		395		1,610		12,557
1754	10,355		429		1,328		12,112
1755	9,886		428		1,235		11,549
1756	8,735		395		1,506		10,636
1757	7,852		359		1,150		9,361
1758					1,485		1,485
1759					1,333		1,333
1760					1,335		1,335
1761					1,384		1,384
1762	The Duty repealed, and a Licence Duty substituted.		The Duty repealed, and a Licence Duty substituted.		1,521		1,521
1763					1,618		1,618
1764					1,984		1,984
1765					1,772		1,772
1766					1,718		1,718
1767					1,688		1,688
1768					1,870		1,870
1769					1,688		1,688

(*continued.*)

GOLD AND SILVER PLATE DUTY.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	Per oz.	£	Per oz.	£	Per oz.	£
1770	The Duty repealed, and a Licence Duty substituted.		The Duty repealed, and a Licence Duty substituted.		1,851		1,851
1771					1,654		1,654
1772					1,703		1,703
1773					1,675		1,675
1774					1,646		1,646
1775					1,669		1,669
1776					1,833		1,833
1777					1,968		1,968
1778					1,768		1,768
1779					1,658		1,658
1780					1,877		1,877
1781					1,941		1,941
1782					2,049		2,049
1783					1,854		1,854
1784	No Account can be rendered for these Years.		No Account can be rendered for these Years.		1,868		1,868 (Ireland only.)
1785					1,801		1,801 (Ireland only.)
1786	25,280		337		1,862		27,479
1787	27,766		631		2,003		30,400
1788	25,240		305		2,004		27,549
1789	26,466		215		1,865	Gold and Silver 6*d.*	28,546
1790	28,414	Gold 8*s.* Silver 6*d.*	671		1,892		30,977
1791	30,866		510		1,883		33,259
1792	33,557		493		1,905		35,955
1793	30,979		558		1,512		33,049
1794	31,809		701	Gold 8*s.*	1,612		34,122
1795	32,115		483	Silver 6*d.*	1,928		34,526
1796	31,856		567		1,865		34,288
1797	29,201		852		1,081		31,134
1798	32,986		1,093		1,138		35,217
Aug. 1799 to Jan. 1800	24,996	Gold 16*s.* Silver 1*s.*	2,663		1,897		29,556
1800	52,344		1,926		2,093		56,363
1801	53,186		1,883		1,839		56,908
1802	56,738		2,284		1,938		60,960
1803	60,947		2,468		2,240		65,655
1804	51,299		2,356		2,375		56,030
1805	73,900		3,248		2,660		79,808
1806	75,830		3,657		2,422		81,909
1807	79,945		3,663		2,796		86,404
1808	81,689		3,647		5,762		91,098
1809	87,108		3,794		6,209		97,111
1810	95,110	Gold 16*s.* Silver 1*s.* 3*d.*	4,560	Gold 16*s.* Silver 1*s.* 3*d.*	4,751		104,421
1811	81,778		3,787		3,931		89,496
1812	70,705		3,637		4,888		79,230
1813	66,198		3,426		5,406	Gold and Silver 1*s.*	75,030
1814	70,949		3,909		4,786		79,644
1815	78,120		4,031		3,818		85,969
1816	77,694		4,627		2,689		85,010
1817	81,692		4,314		3,015		89,021
1818	96,617	Gold 17*s.* Silver 1*s.* 6*d.*	5,403	Gold 17*s.* Silver 1*s.* 6*d.*	3,968		105,988
1819	91,551		5,839		3,863		101,253
1820	81,998		4,752		2,573		89,323

(*continued.*)

GOLD AND SILVER PLATE DUTY.

Amount and Rate of Duty in each Year from the Imposition of the Duty to the Year 1868, ended 31st March 1869—*continued.*

Years.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
	£	Per oz.	£	Per oz.	£	Per oz.	£
1821	76,400		4,929		3,072		84,401
1822	79,130		4,570		3,291		86,991
1823	81,478		4,737		3,362		89,577
1824	94,946		5,967		3,860		104,773
1825	113,416		7,324		2,388		123,128
1826	86,033		5,701		5,108		96,842
1827	91,133		4,449		4,995		100,577
1828	94,230		4,729		5,616		104,575
1829	87,713		4,520		5,186		97,419
1830	81,137		4,495		4,494		90,126
1831	79,513		4,364		3,887	Gold and Silver 1*s.*	87,764
1832	69,021		3,948		3,891		76,860
1833	66,628		3,926		3,709		74,263
1834	79,876		4,090		2,801		86,767
1835	81,893		4,101		2,906		88,900
1836	97,684		4,558		3,107		105,349
1837	89,562		4,620		2,073		96,255
1838	90,448		4,981		2,443		97,872
1839	96,171		4,952		2,491		103,614
1840	92,644		4,075		2,145		98,864
1841	87,681		4,092		1,884		93,657
1842	78,963		3,349		1,941		84,253
1843	70,696		3,099		1,602		75,397
1844	79,513	Gold 17*s.* Silver 1*s.* 6*d.*	3,549	Gold 17*s.* Silver 1*s.* 6*d.*	1,951		85,013
1845	89,783		3,902		2,342		96,027
1846	92,249		4,293		2,047		98,589
1847	82,128		3,204		1,184		86,516
1848	59,681		2,846		1,016		63,543
1849	58,985		2,472		866		62,323
1850	64,745		2,618		731		68,094
1851	70,252		2,268		817		73,337
1852	65,132		2,163		913		68,208
1853	79,336		2,508		1,059		82,903
Ended 31st March 1855	79,257		2,724		1,028		83,009
1856	70,596		2,369		1,069	Gold 17*s.* Silver 1*s.* 6*d.*	74,034
1857	74,176		2,713		1,370		78,259
1858	71,625		2,794		1,271		75,690
1859	63,812		2,540		1,369		67,721
1860	70,456		2,451		1,245		74,152
1861	75,361		2,269		1,249		78,879
1862	62,818		1,858		843		65,519
1863	64,778		1,745		831		67,354
1864	66,803		1,979		676		69,458
1865	70,388		2,042		774		73,204
1866	70,283		2,193		889		73,365
1867	70,056		2,278		809		73,143
1868	65,993		2,090		896		68,979
1869	62,763		2,031		885		65,679

ATTORNEYS', NOTARIES', AND CONVEYANCERS,' &c. LICENCES AND CERTIFICATES.

AMOUNT and RATE of DUTY in each Year, from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND AND SCOTLAND.				IRELAND.		UNITED KINGDOM.	
	Amount of Duty.		Rate of Duty.		Amount of Duty.	Rate of Duty.	Amount of Duty.	
	England.	Scotland.						
	Commenced 1st Nov. 1785. No Account can be rendered prior to the year 1787.		2*s.* 6*d.* for warrant to prosecute.					
			Licences.					
			London or Edinburgh.	Elsewhere.				
	£ *s.* *d.*						£ *s.* *d.*	
1787	17,928 15 0						17,928 15 0	
1788	17,340 7 0						17,340 7 0	
1789	17,652 0 0						17,652 0 0	
1790	17,654 5 0						17,654 5 0	
1791	17,991 15 0						17,991 15 0	
1792	18,943 5 0						18,943 5 0	
1793	19,240 2 6						19,240 2 6	
1794	20,292 12 6						20,292 12 6	
1795	18,823 15 0						18,823 15 0	
1796	19,372 7 6		£5.	£3.			19,372 7 6	
1797	21,082 15 0						21,082 15 0	
1798	21,582 17 6						21,582 17 6	
1799	34,421 13 0						34,421 13 0	
1800	36,086 2 0						36,086 2 0	
1801	38,251 9 0						38,251 9 0	
1802	38,597 0 0						38,597 0 0	
1803	33,099 11 0						33,099 11 0	
1804	40,276 0 0		*			Notaries £1 1*s.*	40,276 0 0	
1805	41,884 0 0						41,884 0 0	
1806	42,496 0 0						42,496 0 0	
1807	42,642 0 0				No Account can be rendered prior to the year 1832.		42,642 0 0	
1808	43,276 0 0					£2.	43,276 0 0	
1809	43,851 0 0						43,851 0 0	
1810	40,626 0 0		£10.	£6.			40,626 0 0	
1811	48,944 0 0						48,944 0 0	
1812	46,762 0 0						46,762 0 0	
1813	48,146 0 0						48,146 0 0	
1814	47,992 0 0						47,992 0 0	
1815	58,856 0 0		*				58,856 0 0	
1816	62,528 0 0						62,528 0 0	
1817	64,796 0 0						64,796 0 0	
1818	66,866 0 0						66,866 0 0	
1819	73,632 0 0						73,632 0 0	
1820	71,828 0 0						71,828 0 0	
1821	74,246 0 0						74,246 0 0	
1822	74,542 0 0						74,542 0 0	
			Attorneys.					
1823	66,652	10,582	£12.	£8.		Under three years in practice, £1.	77,234 0 0	
1824	70,388	10,934	Half only for first three years in practice.			Three years or more, £3.	81,322 0 0	
1825	70,422	13,010					83,432 0 0	
1826	73,468	14,296					87,764 0 0	
1827	74,634	14,536					89,170 0 0	
1828	77,512	20,788	Conveyancers. £12.	£8.			98,300 0 0	
1829	74,685	16,314					90,999 0 0	
1830	76,000	15,480					91,480 0 0	
1831	75,790	15,914					91,704 0 0	
1832	81,110	15,508			£ 9,492		106,110 0 0	
1833	83,904	16,142			10,167		110,213 0 0	
1834	83,698	16,052			11,186		110,936 0 0	
1835	85,816	15,732			10,824		112,372 0 0	

ENGLAND and SCOTLAND only.

* The succeeding rates apply to portions of these years.

(*continued.*)

ATTORNEYS', NOTARIES', AND CONVEYANCERS', &c. LICENCES AND CERTIFICATES.

AMOUNT and RATE of DUTY in each Year, from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.			SCOTLAND.			IRELAND.			UNITED KINGDOM.	
	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.		Rate of Duty.	Amount of Duty.	
	£	s.	London. Elsewhere.	£	s.		£	s.		£	s.
1836	86,412	0		15,590	0		10,865	0		112,867	0
1837	86,518	0		15,522	0		10,966	0		113,006	0
1838	88,100	0		15,220	0		11,312	0	Under three years in practice £1.	114,632	0
1839	88,142	0		14,922	0		10,684	0	Three years or more £3.	113,748	0
1840	89,012	0		14,934	0		12,022	0		115,968	0
1841	90,050	0		14,736	0		9,920	0		114,706	0
1842	89,804	0	Attorneys. £12. £8.	14,688	0		13,281	0		117,773	0
1843	91,686	0		14,478	0		16,446	0		122,610	0
1844	91,782	0	Half only for first three years in practice.	14,408	0		15,654	0		121,844	0
1845	91,516	0		13,982	0		15,256	0	Dublin Elsewhere	120,754	0
1846	92,204	0		13,964	0		16,986	0	Attorneys and Conveyancers.	123,154	0
1847	90,832	0		13,572	0		16,492	0	£12. £8.	120,896	0
1848	91,524	0	Conveyancers. £12. £8.	13,432	0		15,882	0		120,838	0
1849	92,024	0		13,286	0		16,364	0	Half only for first three years.	121,674	0
1850	91,314	0		12,998	0		14,108	0		118,420	0
1851	92,388	0		13,050	0		15,824	0		121,262	0
1852	91,214	0		12,958	0		15,256	0		119,428	0
1853	69,401	0	*	10,051	0		14,055	10	*	93,507	10
Ended 31st March	Attorneys, Notaries, &c.	Conveyancers, &c.		Attorneys, Notaries, &c.	Conveyancers, &c.	Same rates as in England (Edinburgh same as London).	Attorneys, Notaries, &c.	Conveyancers, &c.		Attorneys, Notaries, &c.	Conveyancers, &c.
	£ s.	£ s.		£ s.	£ s.		£ s.	£ s.		£ s.	£ s.
1855	67,999 10	867 0		10,104 10	—		10,995 0	36 0		89,099 0	903 0
1856	68,305 10	822 0		10,128 0	—		10,680 0	—		89,113 10	822 0
1857	68,698 10	792 0		10,248 0	—		10,477 10	90 0		89,424 0	882 0
1858	68,454 0	708 0	Attorneys. £9. £6.	10,441 10	—		10,767 0	18 0		89,662 10	726 0
1859	68,230 10	642 0	Half only for first three years in practice.	10,528 10	—		10,332 0	30 0		89,091 0	672 0
1860	67,897 10	603 0		10,624 10	—		10,147 10	48 0		88,669 10	651 0
1861	68,446 10	588 0		10,654 10	—		9,748 10	51 0	Same rates as in England (Dublin same as London).	88,849 10	639 0
1862	68,233 10	597 0		10,540 10	—		9,862 10	57 0		88,636 10	654 0
1863	68,427 0	543 0	Conveyancers. £9. £6.	10,660 10	—		9,588 0	51 0		88,675 10	594 0
1864	68,752 10	570 0		10,756 10	—		9,460 10	105 0		88,969 10	675 0
1865	68,859 0	525 0	From 5 July 1865, half only for the first three years in practice.	10,779 0	—		9,304 10	48 0		88,942 10	573 0
1866	69,613 10	496 10		10,966 10	—		9,093 0	31 10		89,673 0	528 0
1867	69,772 10	493 10		10,972 10	—		8,896 10	18 0		89,641 10	511 10
1868	69,783 0	505 10		10,902 0	—		8,910 0	21 0		89,595 0	526 10
1869	70,570 10	496 10		11,139 0	—		8,592 0	21 0		90,301 10	517 10

* The succeeding rates apply to a portion of this year.

BANKERS LICENCES.

AMOUNT and RATE of DUTY in each Year from the IMPOSITION of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		IRELAND.		UNITED KINGDOM.
	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.	Rate of Duty.	Amount of Duty.
Commenced 10th Oct. 1808	£		£				£
1809	15,380		640				16,020
1810	16,560		760				17,320
1811	17,280		1,360				18,640
1812	19,420	20*l.*	920	20*l.*			20,340
1813	20,500		1,320				21,820
1814	19,560		1,080				20,640
1815	30,560	20*l.*—30*l.*	4,550	20*l.*—30*l.*	Commenced 5th July 1815.		35,110
1816	28,000		2,340				30,340
1817	25,190		2,370				27,560
1818	25,720		2,400				28,120
1819	26,430		2,520				28,950
1820	25,950		2,490				28,440
1821	25,790		2,430				28,220
1822	25,620		2,430		No account can be rendered prior to the year 1832.		28,050
1823	23,070		2,340				25,410
1824	24,180		2,310				26,490
1825	24,870		2,850				27,720
1826	19,770		2,430				22,200
1827	20,370		2,430				22,800
1828	19,440		2,370				21,810
1829	19,440		2,400				21,840
1830	19,410		2,430				21,840
1831	19,410		2,610		£		22,020
1832	18,900		2,610		480		21,990
1833	20,640		2,460		540		23,640
1834	21,840		2,700		660		25,200
1835	21,720		2,580		1,050		25,350
1836	24,810		2,790		1,560		29,160
1837	36,900		2,730		1,650		41,280
1838	21,540		2,730		1,620		25,890
1839	21,060		3,330		1,110		25,500
1840	21,390		3,330		1,050		25,770
1841	20,130		3,300		960		24,390
1842	19,650		2,910		930		23,490
1843	18,750		2,790		930		22,470
1844	18,540	30*l.*	3,150	30*l.*	930	30*l.*	22,620
1845	19,080		2,820		930		22,830
1846	18,480		3,510		720		22,710
1847	18,570		4,230		720		23,520
1848	18,210		3,900		720		22,830
1849	17,910		3,690		720		22,320
1850	17,640		4,770		720		23,130
1851	17,670		4,440		720		22,830
1852	17,550		4,860		720		23,130
1853	18,030		5,190		720		23,940
Ended 31st March 1855	17,850		6,240		930		25,020
1856	18,300		9,690		630		28,620
1857	18,330		11,490		720		30,540
1858	18,270		13,830		540		32,640
1859	18,300		12,120		600		31,020
1860	18,300		11,250		660		30,210
1861	18,480		11,190		750		30,420
1862	18,870		11,220		600		30,690
1863	19,860		11,700		510*		32,070
1864	21,330		11,490		720		33,540
1865	21,720		12,210		750*		34,680
1866	22,470		13,200		750*		36,420
1867	20,610		13,680		1,290*		35,580
1868	20,220		13,740		510*		34,470
1869	20,160		14,280		1,110*		35,550

ENGLAND and SCOTLAND only.

* These amounts include cash received in lieu of Licence Duty from Banks not issuing Notes, but compounding for Bank Post Bills and Bills of Exchange.

MARRIAGE LICENCES (issued by Superintendent Registrars).

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

YEARS ended 31st March.	AMOUNT of DUTY.	RATE of DUTY.
Commenced 1st Mar. 1837.	No separate account can be rendered for Marriage Licences issued by Superintendent Registrars prior to the year 1861, to which date they were included in the amount of deeds and other instruments.	
	£ s. d.	
1861	208 10 0	
1862	2,667 10 0	
1863	2,904 0 0	
1864	3,194 10 0	
1865	3,645 0 0	10*s.*
1866	3,900 10 0	
1867	4,187 10 0	
1868	4,103 0 0	
1869	3,899 0 0	

METROPOLITAN PUBLIC CARRIAGE DRIVERS LICENCES.

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

YEARS.	AMOUNT of DUTY.	RATE of DUTY.	YEARS.	AMOUNT of DUTY.	RATE of DUTY.
Commenced 7th Oct.	£ s. d.		Years ended 31st March	£ s. d.	
1838	1,599 15 0				
1839	1,974 10 0		1855	2,662 15 0	
1840	1,878 5 0		1856	2,582 0 0	
1841	1,758 15 0		1857	2,778 10 0	
1842	2,009 15 0		1858	2,989 10 0	
1843	2,025 5 0		1859	2,991 10 0	
1844	2,409 0 0		1860	3,119 5 0	
1845	2,330 15 0		1861	3,177 0 0	
1846	2,434 15 0	5*s.*	1862	3,226 5 0	5*s.*
1847	2,314 15 0		1863	3,426 5 0	
1848	2,316 5 0		1864	3,253 0 0	
1849	2,378 10 0		1865	3,353 0 0	
1850	5,261 0 0		1866	3,462 5 0	
1851			1867	3,372 10 0	
1852	2,388 0 0		1868	3,266 10 0	
1853	2,305 0 0		1869	3,186 0 0	

PATENTS.

AMOUNT and RATE of DUTY in each Year, from the Imposition of the DUTY to the Year 1868, ended 31st March 1869.

Years ended 31st March.	Amount of Duty.	Rate of Duty.
		1804 to 1808: Specification; England £5, Scotland £4 19s. 0d.
		1808 to 1852: Specification £5 and progressive duty of £1 on every 1,080 words after the first.
Commenced 10th October 1804.	No separate account can be rendered for Patent Stamps prior to the Year ended 31st March 1854, to which date they were included in the amount of Deeds and other Instruments.	1852 to 1853: Warrant of Law Officer for Letters Patent - - 5 0 0 Certificate of Payment of the Fee payable at or before the expiration of the third year - - 10 0 0 The like at or before the expiration of the seventh year - - - - - - - - - - 20 0 0
	£	
1854	60,435	From 1853:
1855	51,862	Petition for grant of Letters Patent - - - 5 0 0
1856	81,105	Certificate of record of notice to proceed - - 5 0 0
1857	90,869	Warrant of Law Officer for Letters Patent - - 5 0 0
1858	82,080	Sealing of Letters Patent - - - - - 5 0 0
1859	83,794	Specification - - - - - - 5 0 0
1860	102,457	Letters Patent or duplicate thereof before the expiration of the third year - - - - 50 0 0
1861	104,758	The like before the expiration of the seventh year - 100 0 0
1862	102,052	Certificate of record of notice of objections - - 2 0 0
1863	111,331	Certificate of every search and inspection - - 0 1 0
1864	110,592	Certificate of entry of assignment or licence - - 0 5 0
1865	113,579	Certificate of assignment of licence - - - 0 5 0
1866	114,331	Application for a disclaimer - - - - 5 0 0
1867	114,815	Caveat against disclaimer - - - - - 2 0 0
1868	117,892	Office copy of documents, for every 90 words - 0 0 2
1869	119,380	

STAMPS IN LIEU OF FEES.

AMOUNT of DUTY in each YEAR from the IMPOSITION of the DUTIES to the Year 1868 ended 31st March 1869.

Years ended 31st March.	Probate Court Fee Stamps.			Divorce and Matrimonial Causes Fee Stamps.	Admiralty Court Fee Stamps.		
	England.	Ireland.	Total.	England.	England.	Ireland.	Total.
	Commenced 11th January 1858.			Commenced 11th Jan. 1858.	Commenced 7th August 1854.		
	£	£	£	£	£	£	£
1855	—	—	—	—	} 8,357	—	8,357
1856	—	—	—	—			
1857	—	—	—	—	5,376	—	5,376
1858	15,015	1,569	16,584	196	5,303	—	5,303
1859	50,682	6,727	57,409	2,221	6,096	—	6,096
1860	49,472	7,525	56,997	2,557	6,578	—	6,578
1861	50,272	7,539	57,811	2,619	9,025	—	9,025
1862	98,078	11,953	110,031	2,664	9,616	—	9,616
1863	106,988	12,567	119,555	2,440	9,862	—	9,862
1864	116,303	12,612	128,915	2,677	9,267	—	9,267
1865	122,777	13,024	135,801	2,960	9,808	—	9,808
1866	123,135	13,355	136,490	2,742	9,998	—	9,998
1867	129,535	14,356	143,891	2,505	11,223	—	11,223
1868	124,486	14,342	138,828	2,565	10,914	178	11,092
1869	123,119	13,466	136,585	2,837	8,145	542	8,687

Years ended 31st March.	Land Registry Fee Stamps.	Common Law Court Fee Stamps.	Companies Registration Fee Stamps.				Public Record Fee Stamps.
	England.	England.	England.	Scotland.	Ireland.	United Kingdom.	England.
	Commenced 15th Oct. 1862.	Commenced 31st Dec. 1865.	Commenced December 1866.				Commenced April 1868.
	£	£	£	£	£	£	£
1863	64	—	—	—	—	—	—
1864	133	—	—	—	—	—	—
1865	411	—	—	—	—	—	—
1866	1,275	—	—	—	—	—	—
1867	1,689	—	2,671	90	82	2,843	—
1868	1,266	113,769	7,199	251	253	7,703	—
1869	1,501	91,775	7,067	259	191	7,517	591

Years ended 31st March.	Copyhold Inclosure and Tithe Commission Fee Stamps.			Registration of Deeds Fee Stamps.	Record of Title Fee Stamps.	Chancery Court Fee Stamps.
	England.	Scotland.	Great Britain.	Ireland.	Ireland.	Ireland.
	Commenced November 1868.			Commenced 1st January 1865.	Commenced 2d Nov. 1865.	Commenced 2d Nov. 1867.
	£	£	£	£	£	£
1865	—	—	—	3,503	—	—
1866	—	—	—	11,006	—	—
1867	—	—	—	11,571	44	—
1868	—	—	—	11,883	74	7,563
1869	1,610	10	1,620	10,873	63	15,601

LAW, EQUITY EXCHEQUER, AND CHANCERY FUND (IRELAND).

AMOUNT of DUTY in each Year, from the imposition of the DUTY to the Year 1868, ended 31st March 1869.

Years.	Amount of Duty.	Years.	Amount of Duty.
Law Fund commenced 10th July 1821. Equity Exchequer and Chancery Fund commenced 28th July 1823.	Law Fund. £	1841	60,250
		1842	57,440
		1843	57,418
		1844	57,636
		1845	49,776
		1846	50,690
		1847	61,527
		1848	65,050
1821	11,515	1849	61,445
1822	39,552	1850	57,615
	Law, Equity Exchequer and Chancery fund.	1851	57,947
		1852	54,061
		1853	48,055
1823	44,392		
1824	55,498	Ended 31st March	
1825	56,803	1855	38,791
1826	56,514	1856	38,775
1827	60,504	1857	35,883
1828	58,506	1858	35,688
1829	60,015	1859	36,236
1830	63,686	1860	34,658
1831	64,678	1861	38,873
1832	56,441	1862	44,177
1833	58,823	1863	46,785
1834	58,612	1864	42,242
1835	55,055	1865	36,512
1836	52,962	1866	31,030
1837	55,289	1867	32,124
1838	53,388	1868	33,732
1839	51,965	1869	30,542
1840	54,978		

PROBATE, ADMINISTRATION, INVENTORY, AND LEGACY AND SUCCESSION DUTIES.

PROBATE, ADMINISTRATION, INVENTOR

AMOUNT and RATE of DUTY in each Year from the Imposit

YEARS.	DUTIES.	AMOUNT OF DUTY.				
		England.	Scotland.	Ireland.	Great Britain.	Total.
		Probate Duty commenced 28th June 1694. Legacy Duty commenced 1st June 1780. No Account can be rendered for Probate Duty prior to 1805, to which date it was included with the General Stamps, and no account can be rendered for Legacy Duty prior to 1797.	Probate Duty commenced 1779. Legacy Duty commenced 1st June 1780. No Account can be rendered for Probate Duty prior to 1805 nor for Legacy Duty prior to 1797.	Probate Duty commenced 25th March 1774. Legacy Duty commenced 25th March 1785. No Account can be rendered prior to 1817.		
		£	£	£	£	£
1797	Legacy	33,448	286	—	33,734	—
1798	„	78,002	1,690	—	79,692	—
1799	„	97,401	3,421	—	100,822	—
1st August 1799 to 5th Jan. 1800	„	56,592	1,346	—	57,938	—
1800	„	138,009	3,222	—	141,231	—
1801	„	110,594	3,276	—	113,870	—
1802	„	128,518	6,683	—	135,201	—
1803	„	146,064	10,938	—	157,002	—
1804	„	182,215	5,737	—	187,952	—
1805	Probate, Administration, and Inventory	312,623	1,900	—	314,523	494,649
	Legacy	171,744	8,382	—	180,126	
1806	Probate, &c.	351,076	3,802	—	354,878	583,898
	Legacy	220,615	8,405	—	229,020	
1807	Probate, &c.	377,979	3,659	—	381,638	681,959
	Legacy	291,076	9,245	—	300,321	
1808	Probate, &c.	397,243	4,737	—	401,980	726,814
	Legacy	314,276	10,558	—	324,834	
1809	Probate, &c.	424,046	9,328	—	433,374	979,795
	Legacy	520,983	25,438	—	546,421	
1810	Probate, &c.	430,654	10,079	—	440,733	882,378
	Legacy	430,091	11,554	—	441,645	
1811	Probate, &c.	434,633	11,440	—	446,073	889,849
	Legacy	429,392	14,384	—	443,776	
1812	Probate, &c.	413,964	16,782	—	430,746	914,053
	Legacy	466,131	17,176	—	483,307	
1813	Probate, &c.	417,263	16,698	—	433,961	1,005,262
	Legacy	545,115	26,186	—	571,301	
1814	Probate, &c.	506,855	18,956	—	525,811	1,221,053
	Legacy	675,808	19,434	—	695,242	
1815	Probate, &c.	504,959	26,758	—	531,717	1,297,823
	Legacy	726,220	39,886	—	766,106	

AND LEGACY AND SUCCESSION DUTIES.

of the Duties to the Year 1868 ended 31st March 1869.

RATES OF DUTY.

Probate, Administration, and Inventory Duty.

England and Scotland.

1694 to 1698.
Above £20 - 5*s.*
1698 to 1779.
Above £20 - 10*s.*
} England only.

1779 to 1783.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 300 -	1	10
„ 300 and upwards -	2	10

1783 to 1789.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 300 -	2	10
„ 300 „ 600 -	4	10
„ 600 „ 1,000 -	5	10
„ 1,000 and upwards -	6	10

1789 to 1795.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 300 -	2	10
„ 300 „ 600 -	5	10
„ 600 „ 1,000 -	8	0
„ 1,000 „ 2,000 -	11	10
„ 2,000 „ 5,000 -	15	0
„ 5,000 and upwards -	20	0

1795 to 1801.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 300 -	2	10
„ 300 „ 600 -	5	10
„ 600 „ 1,000 -	8	0
„ 1,000 „ 2,000 -	14	0
„ 2,000 „ 5,000 -	20	0
„ 5,000 „ 10,000 -	30	0
„ 10,000 and upwards -	40	0

1801 to 1804.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 300 -	2	10
„ 300 „ 600 -	5	10
„ 600 „ 1,000 -	11	0
„ 1,000 „ 2,000 -	24	0
„ 2,000 „ 5,000 -	40	0
„ 5,000 „ 10,000 -	60	0
„ 10,000 „ 15,000 -	90	0
„ 15,000 „ 20,000 -	140	0
„ 20,000 „ 30,000 -	190	0
„ 30,000 „ 40,000 -	290	0
„ 40,000 „ 50,000 -	390	0
„ 50,000 „ 60,000 -	490	0
„ 60,000 „ 70,000 -	590	0
„ 70,000 „ 80,000 -	690	0
„ 80,000 „ 90,000 -	790	0
„ 90,000 „ 100,000 -	890	0
„ 100,000 and upwards -	980	0

1804 to 1815.

	£	*s.*
Above £20 & under £100 -	0	10
Of 100 „ 200 -	2	0
„ 200 „ 300 -	5	0
„ 300 „ 450 -	8	0
„ 450 „ 600 -	11	0
„ 600 „ 800 -	15	0
„ 800 „ 1,000 -	22	0
„ 1,000 „ 1,500 -	30	0
„ 1,500 „ 2,000 -	40	0
„ 2,000 „ 3,500 -	50	0
„ 3,500 „ 5,000 -	60	0
„ 5,000 „ 7,500 -	75	0
„ 7,500 „ 10,000 -	90	0
„ 10,000 „ 12,500 -	110	0
„ 12,500 „ 15,000 -	135	0
„ 15,000 „ 17,500 -	160	0
„ 17,500 „ 20,000 -	185	0
„ 20,000 „ 25,000 -	210	0
„ 25,000 „ 30,000 -	260	0
„ 30,000 „ 35,000 -	310	0
„ 35,000 „ 40,000 -	360	0
„ 40,000 „ 45,000 -	410	0
„ 45,000 „ 50,000 -	460	0
„ 50,000 „ 60,000 -	550	0
„ 60,000 „ 70,000 -	650	0
„ 70,000 „ 80,000 -	750	0
„ 80,000 „ 90,000 -	850	0
„ 90,000 „ 100,000 -	950	0
„ 100,000 „ 125,000 -	1,200	0
„ 125,000 „ 150,000 -	1,400	0
„ 150,000 „ 175,000 -	1,600	0
„ 175,000 „ 200,000 -	2,000	0
„ 200,000 „ 250,000 -	2,500	0
„ 250,000 „ 300,000 -	3,000	0
„ 300,000 „ 350,000 -	3,500	0
„ 350,000 „ 400,000 -	4,000	0
„ 400,000 „ 500,000 -	5,000	0
„ 500,000 and upwards -	6,000	0

Ireland.

1774 to 1785.
Above £30 - - - 5*s.*

1785 to 1799.

	£	*s.*
Of £30 & under £100 -	0	5
„ 100 „ 300 -	0	10
„ 300 „ 600 -	1	0
„ 600 „ 1,000 -	1	10
„ 1,000 and upwards -	2	0

1799 to 1804.

	£	*s.*
Of £30 & under £100 -	0	10
„ 100 „ 300 -	1	0
„ 300 „ 600 -	2	0
„ 600 „ 1,000 -	3	0
„ 1,000 „ 2,000 -	4	0
„ 2,000 „ 5,000 -	6	0
„ 5,000 „ 10,000 -	8	0
„ 10,000 and upwards -	10	0

1804 to 1806.

	£	*s.*
Of £30 & under £100 -	0	10
„ 100 „ 200 -	1	10
„ 200 „ 300 -	2	0
„ 300 „ 400 -	3	0
„ 400 „ 500 -	4	0
„ 500 „ 600 -	5	0
„ 600 „ 700 -	6	0
„ 700 „ 800 -	7	0
„ 800 „ 900 -	8	0
„ 900 „ 1,000 -	9	0
„ 1,000 „ 1,500 -	15	0
„ 1,500 „ 2,000 -	20	0
„ 2,000 „ 5,000 -	35	0
Above £5,000, for every £100 and fraction of £100 - - -	2	0

1806 to 1842.

	£	*s.*
Of £30 & under £100 -	0	10
„ 100 „ 200 -	1	10
„ 200 „ 300 -	2	0
„ 300 „ 400 -	3	0
„ 400 „ 500 -	4	0
„ 500 „ 600 -	5	0
„ 600 „ 700 -	6	0
„ 700 „ 800 -	7	0
„ 800 „ 900 -	8	0
„ 900 „ 1,000 -	9	0
„ 1,000 „ 1,500 -	15	0
„ 1,500 „ 2,000 -	20	0
„ 2,000 „ 3,500 -	35	0
„ 3,500 „ 5,000 -	60	0
„ 5,000 „ 7,500 -	75	0
„ 7,500 „ 10,000 -	90	0
„ 10,000 „ 12,500 -	110	0
„ 12,500 „ 15,000 -	135	0
„ 15,000 „ 17,500 -	160	0
„ 17,500 „ 20,000 -	185	0
„ 20,000 „ 25,000 -	210	0
„ 25,000 „ 30,000 -	260	0
„ 30,000 „ 35,000 -	310	0
„ 35,000 „ 40,000 -	360	0
„ 40,000 „ 45,000 -	410	0
„ 45,000 „ 50,000 -	460	0
„ 50,000 „ 60,000 -	550	0
„ 60,000 „ 70,000 -	650	0
„ 70,000 „ 80,000 -	750	0
„ 80,000 „ 90,000 -	850	0
„ 90,000 „ 100,000 -	950	0
„ 100,000 „ 125,000 -	1,200	0
„ 125,000 „ 150,000 -	1,400	0
„ 150,000 „ 175,000 -	1,600	0
„ 175,000 „ 200,000 -	2,000	0
„ 200,000 „ 250,000 -	2,500	0
„ 250,000 „ 300,000 -	3,000	0
„ 300,000 „ 350,000 -	3,500	0
„ 350,000 „ 400,000 -	4,000	0
„ 400,000 „ 500,000 -	5,000	0
„ 500,000 and upwards -	6,000	0

Legacy Duty.

England and Scotland.

1780 to 1783.

	£	*s.*	*d.*
Legacy not exceeding £20 -	0	2	6
„ above £20 and under £100 -	0	5	0
„ of £100 and upwards -	1	0	0

1783 to 1789.

	£	*s.*	*d.*
Legacy not exceeding £20 -	0	4	0
„ above £20 and under £100 -	0	10	0
„ of £100 and on every additional £100 - -	2	0	0

1789 to 1796.

	£	*s.*	*d.*
Legacy not exceeding £20 -	0	4	0
„ above £20 and under £100 -	0	10	0
„ of 100 „ 200 -	2	0	0
„ „ 200 „ 300 -	4	0	0
„ „ 300 „ 400 -	6	0	0
„ „ 400 - - -	9	0	0
and on every additional £100 -	3	0	0

1796 to 1804.

Where the Legacy shall be £20, or more:—	Per cent. £	*s.*
To Brother or Sister, or their descendants - - -	2	0
„ Brother or Sister of Father or Mother, or their descendants	3	0
„ Brother or Sister of a Grandfather or Grandmother, and their descendants - -	4	0
„ Any other collateral relatives or to strangers in blood -	6	0

1804 to 1805.

Where the Legacy shall be £20, or more:—	Per cent. £	*s.*
To Brother or Sister, or their descendants - - -	2	10
„ Brother or Sister of Father or Mother, or their descendants	4	0
„ Brother or Sister of a Grandfather or Grandmother, or their descendants - -	5	0
„ Any other collateral relatives, or to strangers in blood -	8	0

1805 to 1815.

Where the Legacy shall be £20, or more:—	Per cent. £	*s.*
To Children and descendants -	1	0
„ Brother or Sister, or their descendants - - -	2	10
„ Brother or Sister of a Father or Mother, or their descendants	4	0
„ Brother or Sister of a Grandfather or Grandmother, or their descendants - -	5	0
„ Any other collateral relatives, or to strangers in blood -	10	0

Ireland.

1785 to 1800.

	Irish Currency. £	*s.*	*d.*
Legacy of £20, except it be given to Wife, Children, or Grandchildren of deceased - -	0	2	6
„ £20 and under £100, except as aforesaid -	0	5	0
„ £100 and upwards, except as aforesaid -	1	0	0

1800 to 1805.

	Irish Currency. £	*s.*	*d.*
Legacy of £10 and under £20, except to Wife, Children, or Grandchildren of deceased - -	0	5	0
„ £20 and under £50 -	0	10	0
„ 50 „ 100 -	0	15	0
„ 100 „ 300 -	2	0	0
„ 300 „ 500 -	4	0	0
„ 500 „ 1,000 -	10	0	0
„ 1,000 „ 2,000 -	20	0	0
For every £1,000 exceeding the sum of £2,000 - - -	20	0	0

1805 to 1806.

Where the Legacy shall be £20, or more:—	Per cent. £	*s.*
To Brother or Sister, or their descendants - -	1	5
„ Brother or Sister of Father or Mother, or their descendants - - -	2	0
„ Brother or Sister of Grandfather or Grandmother, or their descendants - -	2	10
„ Any other collateral relatives, or to a stranger in blood - -	4	0

1806 to 1842.

Where the Legacy shall be £500, or more:—	Per cent. £	*s.*
To Child or descendant - -	0	10
Where the Legacy shall be £20, or more:—		
To Brother or Sister, or their descendants - - -	1	5
„ Brother or Sister of Father or Mother, or their descendants - - -	2	0
„ Brother or Sister of a Grandfather or Grandmother, or their descendants - -	2	10
„ Any other collateral relatives, or to strangers in blood -	5	0

(*continued.*)

PROBATE, ADMINISTRATION, AND INVENTORY

Amounts and Rates of Duty in each Year from the Imposition

Years.	Duties.	Amount of Duty.				
		England.	Scotland.	Ireland.	United Kingdom.	Total.
		£	£	£	£	£
1816	Probate, Administration, and Inventory -	631,346	25,453	—	656,799	1,368,482
	Legacy - - - -	694,530	17,153	—	711,683	
1817	Probate, &c. - - -	672,757	22,582	39,519	734,858	1,730,034
	Legacy - - - -	954,528	26,391	14,257	995,176	
1818	Probate, &c. - - -	682,221	29,359	36,935	748,516	1,652,599
	Legacy - - - -	855,634	28,080	20,369	904,083	
1819	Probate, &c. - - -	688,748	31,616	32,687	753,051	1,651,422
	Legacy - - - -	825,263	49,764	23,344	898,371	
1820	Probate, &c. - - -	728,724	34,838	25,744	789,306	1,695,587
	Legacy - - - -	827,015	62,872	16,394	906,281	
1821	Probate, &c. - - -	751,060	45,597	27,190	823,847	1,803,267
	Legacy - - - -	901,787	53,829	18,804	979,420	
1822	Probate, &c. - - -	706,806	32,777	27,776	767,359	1,837,195
	Legacy - - - -	990,333	63,625	15,878	1,069,836	
1823	Probate, &c. - - -	782,043	38,556	29,412	850,011	1,847,549
	Legacy - - - -	930,882	50,360	16,296	997,538	
1824	Probate, &c. - - -	805,223	46,718	31,113	883,054	1,956,065
	Legacy - - - -	988,088	61,370	23,554	1,073,011	
1825	Probate, &c. - - -	831,137	43,374	34,552	909,063	1,996,228
	Legacy - - - -	992,100	64,806	30,259	1,087,165	
1826	Probate, &c. - - -	762,459	52,578	38,103	853,140	1,797,517
	Legacy - - - -	869,208	54,115	21,054	944,377	
1827	Probate, &c. - - -	830,800	37,989	32,167	900,956	1,969,759
	Legacy - - - -	967,377	65,676	35,750	1,068,803	
1828	Probate, &c. - - -	833,744	43,851	41,659	919,254	2,117,106
	Legacy - - - -	1,105,251	65,043	27,558	1,197,852	
1829	Probate, &c. - - -	835,273	42,709	46,401	924,383	2,132,418
	Legacy - - - -	1,119,937	58,773	29,325	1,208,035	
1830	Probate, &c. - - -	857,909	46,029	37,125	941,064	2,188,954
	Legacy - - - -	1,153,306	69,955	24,629	1,247,890	
1831	Probate, &c. - - -	833,593	43,346	41,729	928,668	2,092,480
	Legacy - - - -	1,075,264	69,195	19,353	1,163,812	
1832	Probate, &c. - - -	803,911	41,268	39,509	884,688	2,115,715
	Legacy - - - -	1,123,801	81,252	25,974	1,231,027	
1833	Probate, &c. - - -	839,041	46,422	38,543	924,006	2,099,487
	Legacy - - - -	1,093,343	56,674	25,464	1,175,481	

AND LEGACY AND SUCCESSION DUTIES.

of the Duties to the Year 1868 ended 31st March 1869.

RATE OF DUTY.

PROBATE, ADMINISTRATION, AND INVENTORY DUTY.

England and Scotland.

1815 to 1859.

	With a Will annexed.	Without a Will annexed.
	£ s.	£ s.
Above £20 and under £50	—	0 10
„ 20 „ 100	0 10	—
Of 50 „ 100	—	1 0
„ 100 „ 200	2 0	3 0
„ 200 „ 300	5 0	8 0
„ 300 „ 450	8 0	11 0
„ 450 „ 600	11 0	15 0
„ 600 „ 800	15 0	22 0
„ 800 „ 1,000	22 0	30 0
„ 1,000 „ 1,500	30 0	45 0
„ 1,500 „ 2,000	40 0	60 0
„ 2,000 „ 3,000	50 0	75 0
„ 3,000 „ 4,000	60 0	90 0
„ 4,000 „ 5,000	80 0	120 0
„ 5,000 „ 6,000	100 0	150 0
„ 6,000 „ 7,000	120 0	180 0
„ 7,000 „ 8,000	140 0	210 0
„ 8,000 „ 9,000	160 0	240 0
„ 9,000 „ 10,000	180 0	270 0
„ 10,000 „ 12,000	200 0	300 0
„ 12,000 „ 14,000	220 0	330 0
„ 14,000 „ 16,000	250 0	375 0
„ 16,000 „ 18,000	280 0	420 0
„ 18,000 „ 20,000	310 0	465 0
„ 20,000 „ 25,000	350 0	525 0
„ 25,000 „ 30,000	400 0	600 0
„ 30,000 „ 35,000	450 0	675 0
„ 35,000 „ 40,000	525 0	785 0
„ 40,000 „ 45,000	600 0	900 0
„ 45,000 „ 50,000	675 0	1,010 0
„ 50,000 „ 60,000	750 0	1,125 0
„ 60,000 „ 70,000	900 0	1,350 0
„ 70,000 „ 80,000	1,050 0	1,575 0
„ 80,000 „ 90,000	1,200 0	1,800 0
„ 90,000 „ 100,000	1,350 0	2,025 0
„ 100,000 „ 120,000	1,500 0	2,250 0
„ 120,000 „ 140,000	1,800 0	2,700 0
„ 140,000 „ 160,000	2,100 0	3,150 0
„ 160,000 „ 180,000	2,400 0	3,600 0
„ 180,000 „ 200,000	2,700 0	4,050 0
„ 200,000 „ 250,000	3,000 0	4,500 0
„ 250,000 „ 300,000	3,750 0	5,625 0
„ 300,000 „ 350,000	4,500 0	6,750 0
„ 350,000 „ 400,000	5,250 0	7,875 0
„ 400,000 „ 500,000	6,000 0	9,000 0
„ 500,000 „ 600,000	7,500 0	11,250 0
„ 600,000 „ 700,000	9,000 0	13,500 0
„ 700,000 „ 800,000	10,500 0	15,750 0
„ 800,000 „ 900,000	12,000 0	18,000 0
„ 900,000 „ 1,000,000	13,500 0	20,250 0
„ 1,000,000 and upwards.	15,000 0	22,500 0

Ireland.

1806 to 1842.

	£ s.
Of £30 & under £100 -	0 10
„ 100 „ 200 -	1 10
„ 200 „ 300 -	2 0
„ 300 „ 400 -	3 0
„ 400 „ 500 -	4 0
„ 500 „ 600 -	5 0
„ 600 „ 700 -	6 0
„ 700 „ 800 -	7 0
„ 800 „ 900 -	8 0
„ 900 „ 1,000 -	9 0
„ 1,000 „ 1,500 -	15 0
„ 1,500 „ 2,000 -	20 0
„ 2,000 „ 3,500 -	35 0
„ 3,500 „ 5,000 -	60 0
„ 5,000 „ 7,500 -	75 0
„ 7,500 „ 10,000 -	90 0
„ 10,000 „ 12,500 -	110 0
„ 12,500 „ 15,000 -	135 0
„ 15,000 „ 17,500 -	160 0
„ 17,500 „ 20,000 -	185 0
„ 20,000 „ 25,000 -	210 0
„ 25,000 „ 30,000 -	260 0
„ 30,000 „ 35,000 -	310 0
„ 35,000 „ 40,000 -	360 0
„ 40,000 „ 45,000 -	410 0
„ 45,000 „ 50,000 -	460 0
„ 50,000 „ 60,000 -	550 0
„ 60,000 „ 70,000 -	650 0
„ 70,000 „ 80,000 -	750 0
„ 80,000 „ 90,000 -	850 0
„ 90,000 „ 100,000 -	950 0
„ 100,000 „ 125,000 -	1,200 0
„ 125,000 „ 150,000 -	1,400 0
„ 150,000 „ 175,000 -	1,600 0
„ 175,000 „ 200,000 -	2,000 0
„ 200,000 „ 250,000 -	2,500 0
„ 250,000 „ 300,000 -	3,000 0
„ 300,000 „ 350,000 -	3,500 0
„ 350,000 „ 400,000 -	4,000 0
„ 400,000 „ 500,000 -	5,000 0
„ 500,000 and upwards -	6,000 0

LEGACY DUTY.

England and Scotland.

1815 to present time.

Where the Legacy shall be £20 or more—

	per cent. £
To Children and descendants, Father or Mother, or any lineal ancestor -	1
„ Brother or Sister, or their descendants -	3
„ Brother or Sister of a Father or Mother, or their descendants -	5
„ Brother or Sister of a Grandfather or Grandmother, or their descendants - -	6
„ Any other collateral relatives or strangers in blood - - -	10

Ireland.

1806 to 1842.

Where the Legacy shall be £500 or more—

	per cent. £ s.
To child or descendant of a child - - -	0 10

Where the Legacy shall be £20 or more—

To Brother or Sister, or their descendants -	1 5
„ Brother or Sister of Father or Mother or their descendants -	2 0
„ Brother or Sister of Grandfather or Grandmother or their descendants - - -	2 10
„ Any other collateral relative, or to strangers in blood - -	5 0

PROBATE, ADMINISTRATION, AND INVENTORY

Amount and Rate of Duties in each Year from the Imposition

Years.	Duties.	Amount of Duty.				
		England.	Scotland.	Ireland.	United Kingdom.	Total.
		£	£	£	£	£
1834	Probate, Administration, and Inventory	864,394	67,455	44,324	976,173	2,215,185
	Legacy	1,140,229	69,510	29,273	1,239,012	
1835	Probate, &c.	848,066	51,544	40,966	940,577	2,146,745
	Legacy	1,106,365	72,519	27,284	1,206,178	
1836	Probate, &c.	861,047	55,873	40,541	957,461	2,154,962
	Legacy	1,093,340	78,112	26,049	1,197,501	
1837	Probate, &c.	965,769	58,233	44,254	1,068,256	2,277,231
	Legacy	1,103,304	76,662	29,009	1,208,975	
1838	Probate, &c.	872,190	55,775	48,427	976,393	2,284,500
	Legacy	1,207,704	74,297	26,106	1,308,107	
1839	Probate, &c.	831,220	48,741	42,238	922,199	2,110,580
	Legacy	1,059,319	101,619	27,443	1,188,381	
1840	Probate, &c.	898,690	50,163	40,581	989,434	2,192,011
	Legacy	1,087,112	89,071	26,394	1,202,577	
1841	Probate, &c.	915,355	57,955	38,564	1,011,874	2,221,000
	Legacy	1,109,317	69,788	30,021	1,209,126	
1842	Probate, &c.	860,497	62,342	49,548	972,387	2,267,106
	Legacy	1,141,472	87,871	65,376	1,294,719	
1843	Probate, &c.	879,367	53,413	66,185	998,965	2,240,742
	Legacy	1,114,871	87,871	39,035	1,241,777	
1844	Probate, &c.	902,220	64,633	61,031	1,027,884	2,280,055
	Legacy	1,124,435	74,117	53,619	1,252,171	
1845	Probate, &c.	963,323	66,631	65,852	1,095,806	2,424,376
	Legacy	1,178,866	88,074	61,630	1,328,570	
1846	Probate, &c.	915,046	67,533	71,996	1,054,575	2,302,130
	Legacy	1,087,005	97,199	63,351	1,247,555	
1847	Probate, &c.	978,820	82,147	86,058	1,147,025	2,466,548
	Legacy	1,174,466	83,996	61,061	1,319,523	
1848	Probate, &c.	889,342	75,796	76,359	1,041,497	2,265,162
	Legacy	1,057,691	93,485	72,489	1,223,665	
1849	Probate, &c.	957,261	76,934	73,392	1,107,587	2,467,120
	Legacy	1,190,760	96,927	71,847	1,359,534	
1850	Probate, &c.	887,182	75,272	68,948	1,031,402	2,342,798
	Legacy	1,144,665	111,097	55,634	1,311,396	
1851	Probate, &c.	926,012	71,314	66,075	1,063,401	2,378,682
	Legacy	1,160,081	95,633	59,567	1,315,281	
1852	Probate, &c.	996,996	70,429	67,877	1,135,302	2,515,638
	Legacy	1,225,212	92,850	62,274	1,380,336	
1853	Probate, &c.	1,011,970	80,630	70,002	1,162,602	2,546,524
	Legacy and Succession	1,226,946	87,787	69,189	1,383,922	

AND LEGACY AND SUCCESSION DUTIES.

of the Duties to the Year 1868, ended 31st March 1869.

RATE OF DUTY.

PROBATE, ADMINISTRATION, AND INVENTORY DUTY.

England and Scotland.

1815 to 1859.	With Will annexed.	Without a Will annexed.
	£ s.	£ s.
Above £20 and under £50	—	0 10
„ 20 „ 100	0 10	—
Of 50 „ 100	—	1 0
„ 100 „ 200	2 0	3 0
„ 200 „ 300	5 0	8 0
„ 300 „ 450	8 0	11 0
„ 450 „ 600	11 0	15 0
„ 600 „ 800	15 0	22 0
„ 800 „ 1,000	22 0	30 0
„ 1,000 „ 1,500	30 0	45 0
„ 1,500 „ 2,000	40 0	60 0
„ 2,000 „ 3,000	50 0	75 0
„ 3,000 „ 4,000	60 0	90 0
„ 4,000 „ 5,000	80 0	120 0
„ 5,000 „ 6,000	100 0	150 0
„ 6,000 „ 7,000	120 0	180 0
„ 7,000 „ 8,000	140 0	210 0
„ 8,000 „ 9,000	160 0	240 0
„ 9,000 „ 10,000	180 0	270 0
„ 10,000 „ 12,000	200 0	300 0
„ 12,000 „ 14,000	220 0	330 0
„ 14,000 „ 16,000	250 0	375 0
„ 16,000 „ 18,000	280 0	420 0
„ 18,000 „ 20,000	310 0	465 0
„ 20,000 „ 25,000	350 0	525 0
„ 25,000 „ 30,000	400 0	600 0
„ 30,000 „ 35,000	450 0	675 0
„ 35,000 „ 40,000	525 0	785 0
„ 40,000 „ 45,000	600 0	900 0
„ 45,000 „ 50,000	675 0	1,010 0
„ 50,000 „ 60,000	750 0	1,125 0
„ 60,000 „ 70,000	900 0	1,350 0
„ 70,000 „ 80,000	1,050 0	1,575 0
„ 80,000 „ 90,000	1,200 0	1,800 0
„ 90,000 „ 100,000	1,350 0	2,025 0
„ 100,000 „ 120,000	1,500 0	2,250 0
„ 120,000 „ 140,000	1,800 0	2,700 0
„ 140,000 „ 160,000	2,100 0	3,150 0
„ 160,000 „ 180,000	2,400 0	3,600 0
„ 180,000 „ 200,000	2,700 0	4,050 0
„ 200,000 „ 250,000	3,000 0	4,500 0
„ 250,000 „ 300,000	3,750 0	5,625 0
„ 300,000 „ 350,000	4,500 0	6,750 0
„ 350,000 „ 400,000	5,250 0	7,875 0
„ 400,000 „ 500,000	6,000 0	9,000 0
„ 500,000 „ 600,000	7,500 0	11,250 0
„ 600,000 „ 700,000	9,000 0	13,500 0
„ 700,000 „ 800,000	10,500 0	15,750 0
„ 800,000 „ 900,000	12,000 0	18,000 0
„ 900,000 „ 1,000,000	13,500 0	20,250 0
„ 1,000,000 and upwards -	15,000 0	22,500 0

Ireland.

1806 to 1842.

	£ s.
Of £30 & under £100 -	0 10
„ 100 „ 200 -	1 10
„ 200 „ 300 -	2 0
„ 300 „ 400 -	3 0
„ 400 „ 500 -	4 0
„ 500 „ 600 -	5 0
„ 600 „ 700 -	6 0
„ 700 „ 800 -	7 0
„ 800 „ 900 -	8 0
„ 900 „ 1,000 -	9 0
„ 1,000 „ 1,500 -	15 0
„ 1,500 „ 2,000 -	20 0
„ 2,000 „ 3,500 -	35 0
„ 3,500 „ 5,000 -	60 0
„ 5,000 „ 7,500 -	75 0
„ 7,500 „ 10,000 -	90 0
„ 10,000 „ 12,500 -	110 0
„ 12,500 „ 15,000 -	135 0
„ 15,000 „ 17,500 -	160 0
„ 17,500 „ 20,000 -	185 0
„ 20,000 „ 25,000 -	210 0
„ 25,000 „ 30,000 -	260 0
„ 30,000 „ 35,000 -	310 0
„ 35,000 „ 40,000 -	360 0
„ 40,000 „ 45,000 -	410 0
„ 45,000 „ 50,000 -	460 0
„ 50,000 „ 60,000 -	550 0
„ 60,000 „ 70,000 -	650 0
„ 70,000 „ 80,000 -	750 0
„ 80,000 „ 90,000 -	850 0
„ 90,000 „ 100,000 -	950 0
„ 100,000 „ 125,000 -	1,200 0
„ 125,000 „ 150,000 -	1,400 0
„ 150,000 „ 175,000 -	1,600 0
„ 175,000 „ 200,000 -	2,000 0
„ 200,000 „ 250,000 -	2,500 0
„ 250,000 „ 300,000 -	3,000 0
„ 300,000 „ 350,000 -	3,500 0
„ 350,000 „ 400,000 -	4,000 0
„ 400,000 „ 500,000 -	5,000 0
„ 500,000 and upwards -	6,000 0

From 1842.

Same rates as England and Scotland.

LEGACY DUTY.

England and Scotland.

1815 to present time.

Where the Legacy shall be £20 or more—

	per cent. £
To Children and descendants, or Father or Mother, or any lineal ancestor -	
„ Brother or Sister, or their descendants -	3
„ Brother or Sister of a Father or Mother, or their descendants -	5
„ Brother or Sister of a Grandfather or Grandmother, or their descendants - - -	6
„ Any other collateral relatives, or strangers in blood - - -	10

Ireland.

1806 to 1842.

Where the Legacy shall be £500 or more—

	per cent. £ s.
To child or descendant of a child - - -	0 10

When the Legacy shall be £20 or more—

To Brother or Sister or their descendants -	1 5
„ Brother or Sister of Father or Mother, or their descendants -	2 0
„ Brother or Sister of Grandfather or Grandmother or their descendants - - -	2 10
„ Any other collateral relative, or to strangers in blood - -	5 0

From 1842.

Same rates as England and Scotland.

(*continued.*)

PROBATE, ADMINISTRATION, AND INVENTORY,

Amount and Rate of Duty in each Year from the Imposition

Years ended 31 Mar.	Duties.	Amount of Duty. England.	Scotland.	Irelaad.	United Kingdom.	Total.
		£	£	£	£	£
1855	Probate, Administration, and Inventory	1,066,798	96,359	72,176	1,235,333	2,766,176
	Legacy and Succession	1,325,183	133,119	72,541	1,530,843	
1856	Probate, &c.	1,078,100	90,239	76,735	1,245,074	2,957,859
	Legacy and Succession	1,482,439	139,692	90,654	1,712,785	
1857	Probate, &c.	1,087,294	81,669	72,044	1,241,007	3,121,995
	Legacy and Succession	1,587,251	205,948	87,789	1,880,988	
1858	Probate, &c.	1,102,519	89,751	78,643	1,270,913	3,135,638
	Legacy and Succession	1,614,449	136,108	114,168	1,864,725	
1859	Probate, &c.	1,156,991	97,687	83,411	1,338,089	3,549,911
	Legacy	1,425,686	136,736	84,703	1,647,125	
	Succession	469,609	34,255	60,833	564,697	
1860	Probate, &c.	1,132,200	118,826	82,180	1,333,206	3,463,227
	Legacy	1,315,729	130,884	81,633	1,528,246	
	Succession	484,105	48,073	69,597	601,775	
1861	Probate, &c.	1,192,979	119,439	82,396	1,394,814	3,564,394
	Legacy	1,360,353	144,612	61,802	1,566,767	
	Succession	502,433	44,917	55,463	602,813	
1862	Probate, &c.	1,206,292	130,818	82,056	1,419,166	3,696,890
	Legacy	1,457,569	159,129	59,667	1,676,365	
	Succession	493,798	56,058	51,503	601,359	
1863	Probate, &c.	1,218,358	136,007	88,658	1,443,023	3,831,530
	Legacy	1,511,421	155,945	63,512	1,730,878	
	Succession	531,762	55,740	70,127	657,629	
1864	Probate, &c.	1,345,871	144,222	92,080	1,582,173	3,846,137
	Legacy	1,418,692	172,434	81,789	1,672,915	
	Succession	474,372	44,538	72,139	591,049	
1865	Probate, &c.	1,391,012	155,808	96,052	1,642,872	3,989,956
	Legacy	1,531,402	167,310	85,134	1,783,846	
	Succession	451,319	45,017	66,902	563,238	
1866	Probate, &c.	1,465,783	138,186	86,999	1,690,968	4,303,369
	Legacy	1,768,517	153,566	75,063	1,997,146	
	Succession	485,903	51,463	77,889	615,255	
1867	Probate, &c.	1,453,032	168,545	114,292	1,735,869	4,312,837
	Legacy	1,674,825	179,113	79,369	1,933,307	
	Succession	507,081	71,581	64,999	643,661	
1868	Probate, &c.	1,492,825	177,077	101,931	1,771,833	4,666,214
	Legacy	1,847,274	204,294	102,775	2,154,343	
	Succession	608,280	53,423	78,335	740,038	
1869	Probate, &c.	1,435,525	165,838	127,337	1,728,700	4,513,698
	Legacy	1,766,218	201,374	92,741	2,060,333	
	Succession	571,831	70,280	82,554	724,665	

Note.—Succession Duty imposed from 19th May 185

AND LEGACY AND SUCCESSION DUTIES.

of the Duty to the Year 1868 ended 31st March 1869.

RATE OF DUTY (UNITED KINGDOM).

PROBATE, ADMINISTRATION, AND INVENTORY DUTY.											LEGACY AND SUCCESSION DUTY.
					With Will annexed.			Without a Will annexed.			
	£		£		£	s.	d.	£	s.	d.	
Above	20	and under	50		—			0	10	0	
„	20	„	100		0	10	0	—			To 1864.
Of	50	„	100		—			1	0	0	From 25 July 1864 under £100 exempt.
„	100	„	200		2	0	0	3	0	0	
„	200	„	300		5	0	0	8	0	0	
„	300	„	450		8	0	0	11	0	0	
„	450	„	600		11	0	0	15	0	0	
„	600	„	800		15	0	0	22	0	0	
„	800	„	1,000		22	0	0	30	0	0	
„	1,000	„	1,500		30	0	0	45	0	0	
„	1,500	„	2,000		40	0	0	60	0	0	
„	2,000	„	3,000		50	0	0	75	0	0	
„	3,000	„	4,000		60	0	0	90	0	0	
„	4,000	„	5,000		80	0	0	120	0	0	
„	5,000	„	6,000		100	0	0	150	0	0	
„	6,000	„	7,000		120	0	0	180	0	0	
„	7,000	„	8,000		140	0	0	210	0	0	
„	8,000		9,000		160	0	0	240	0	0	
„	9,000	„	10,000		180	0	0	270	0	0	
„	10,000	„	12,000		200	0	0	300	0	0	
„	12,000	„	14,000		220	0	0	330	0	0	
„	14,000	„	16,000		250	0	0	375	0	0	
„	16,000	„	18,000		280	0	0	420	0	0	
„	18,000	„	20,000		310	0	0	465	0	0	
„	20,000	„	25,000		350	0	0	525	0	0	
„	25,000	„	30,000		400	0	0	600	0	0	
„	30,000	„	35,000		450	0	0	675	0	0	
„	35,000	„	40,000		525	0	0	785	0	0	
„	40,000	„	45,000		600	0	0	900	0	0	
„	45,000	„	50,000		675	0	0	1,010	0	0	
„	50,000	„	60,000		750	0	0	1,125	0	0	
„	60,000	„	70,000		900	0	0	1,350	0	0	
„	70,000	„	80,000		1,050	0	0	1,575	0	0	
„	80,000	„	90,000		1,200	0	0	1,800	0	0	
„	90,000	„	100,000		1,350	0	0	2,025	0	0	
„	100,000	„	120,000		1,500	0	0	2,250	0	0	
„	120,000	„	140,000		1,800	0	0	2,700	0	0	
„	140,000	„	160,000		2,100	0	0	3,150	0	0	
„	160,000	„	180,000		2,400	0	0	3,600	0	0	
„	180,000	„	200,000		2,700	0	0	4,050	0	0	
„	200,000	„	250,000		3,000	0	0	4,500	0	0	
„	250,000	„	300,000		3,750	0	0	5,625	0	0	
„	300,000	„	350,000		4,500	0	0	6,750	0	0	
„	350,000	„	400,000		5,250	0	0	7,875	0	0	
„	400,000	„	500,000		6,000	0	0	9,000	0	0	
„	500,000	„	600,000		7,500	0	0	11,250	0	0	
„	600,000	„	700,000		9,000	0	0	13,500	0	0	
„	700,000	„	800,000		10,500	0	0	15,750	0	0	
„	800,000	„	900,000		12,000	0	0	18,000	0	0	
„	900,000	„	1,000,000		13,500	0	0	20,250	0	0	
To 1859: Of 1,000,000 and upwards					15,000	0	0	22,500	0	0	
From August 1859: Of 1,000,000					15,000	0	0	22,500	0	0	
And for every £100,000 or fraction of £100,000 above £1,000,000					1,500	0	0	2,250	0	0	

	Per cent. £
Legacy Duty.—If the Legacy shall be £20 or more:	
Succession Duty.—If the total value of the Succession under one estate shall be £100 or more, then by every successor to the value of £20 or more:	
Where the legatee or successor shall be,—	
Child, or descendant, or lineal ancestor of the predecessor or deceased	1
Brother or sister or their descendant	3
Brother or sister of the father or mother or their descendant	5
Brother or sister of a grandfather or grandmother or their descendant	6
Any other collateral relative or a stranger in blood	10

but included with Legacy Duty until the year 1858-9.

LAND TAX.

AMOUNT and RATE of DUTY in each Year from the IMPOSITION thereof to the Year 1868, ended 31st March 1869.

YEARS.	ENGLAND.		SCOTLAND.		GREAT BRITAIN.
	Amount.	Rate of Duty.	Amount.	Rate of Duty.	Amount.
Commenced 1689	£ s. d.		£ s. d.		£ s. d.
1690	1,922,900 0 0	4s. in the £.	—	—	1,922,900 0 0
1691	1,651,702 18 0		—	—	1,651,702 18 0
1692	1,651,702 18 0		—	—	1,651,702 18 0
1693	1,922,900 0 0		—	—	1,922,900 0 0
1694	1,922,900 0 0		—	—	1,922,900 0 0
1695	1,922,900 0 0		—	—	1,922,900 0 0
1696	1,922,900 0 0		—	—	1,922,900 0 0
1697	1,922,900 0 0		—	—	1,922,900 0 0
1698	1,484,015 2 0	3s. „	—	—	1,484,015 2 0
1699	1,484,015 2 0		—	—	1,484,015 2 0
1700	989,343 8 0	2s. „	—	—	989,343 8 0
1701	989,343 8 0		—	—	989,343 8 0
1702	989,343 8 0		—	—	989,343 8 0
1703	1,978,686 16 0	4s. „	—	—	1,978,686 16 0
1704	1,978,686 16 0		—	—	1,978,686 16 0
1705	1,978,686 16 0		—	—	1,978,686 16 0
1706	1,978,686 16 0		—	—	1,978,686 16 0
1707	1,978,686 16 0		—	Commenced 1707.	1,978,686 16 0
1708	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1709	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1710	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1711	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1712	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1713	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1714	989,343 8 0		23,977 0 7		1,013,320 8 7
1715	989,343 8 0		23,977 0 7		1,013,320 8 7
1716	1,978,686 16 0	4s. „	47,954 1 2		2,026,640 17 2
1717	1,484,015 2 0	3s. „	35,965 10 10		1,519,980 12 10
1718	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1719	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1720	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1721	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1722	989,343 8 0	2s. „	23,977 0 7	Same as in ENGLAND.	1,013,320 8 7
1723	989,343 8 0		23,977 0 7		1,013,320 8 7
1724	989,343 8 0		23,977 0 7		1,013,320 8 7
1725	989,343 8 0		23,977 0 7		1,013,320 8 7
1726	989,343 8 0		23,977 0 7		1,013,320 8 7
1727	1,978,686 16 0	4s. „	47,954 1 2		2,026,640 17 2
1728	1,484,015 2 0	3s. „	35,965 10 10		1,519,980 12 10
1729	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1730	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1731	989,343 8 0		23,977 0 7		1,013,320 8 7
1732	494,671 14 0	1s. „	11,988 10 3		506,660 4 3
1733	494,671 14 0		11,988 10 3		506,660 4 3
1734	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1735	989,343 8 0		23,977 0 7		1,013,320 8 7
1736	989,343 8 0		23,977 0 7		1,013,320 8 7
1737	989,343 8 0		23,977 0 7		1,013,320 8 7
1738	989,343 8 0		23,977 0 7		1,013,320 8 7
1739	989,343 8 0		23,977 0 7		1,013,320 8 7

(*continued.*)

LAND TAX.

Amount and Rate of Duty in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Years.	England. Amount.	England. Rate of Duty.	Scotland. Amount.	Scotland. Rate of Duty.	Great Britain. Amount.
	£ s. d.		£ s. d.		£ s. d.
1740	1,978,686 16 0	4s. in the £.	47,954 1 2		2,026,640 17 2
1741	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1742	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1743	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1744	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1745	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1746	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1747	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1748	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1749	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1750	1,484,015 2 0	3s. „	35,965 10 10		1,519,980 12 10
1751	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1752	1,484,015 2 0		35,965 10 10		1,519,980 12 10
1753	989,343 8 0	2s. „	23,977 0 7		1,013,320 8 7
1754	989,343 8 0		23,977 0 7		1,013,320 8 7
1755	989,343 8 0		23,977 0 7		1,013,320 8 7
1756	1,978,686 16 0	4s. „	47,954 1 2		2,026,640 17 2
1757	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1758	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1759	1,978,686 16 0		47,954 1 2		2,026,640 17 2
1760	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1761	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1762	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1763	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1764	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1765	1,989,900 18 9		47,954 1 2		2,037,854 19 11
1766	1,989,170 14 9		47,954 1 2		2,037,124 15 11
1767	1,492,309 15 10	3s. „	35,965 10 10		1,528,275 6 8
1768	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1769	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1770	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1771	1,989,170 14 9	4s. „	47,954 1 2	Same as in England.	2,037,124 15 11
1772	1,492,309 15 10	3s. „	35,965 10 10		1,528,275 6 8
1773	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1774	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1775	1,492,309 15 10		35,965 10 10		1,528,275 6 8
1776	1,989,673 7 10	4s. „	47,954 1 2		2,037,627 9 0
1777	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1778	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1779	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1780	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1781	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1782	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1783	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1784	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1785	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1786	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1787	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1788	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1789	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1790	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1791	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1792	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1793	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1794	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1795	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1796	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1797	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1798	1,989,673 7 10		47,954 1 2		2,037,627 9 0
1799	1,598,949 7 6		43,351 14 8		1,642,301 2 2
1800	1,610,803 14 6		45,805 13 8		1,656,609 8 2
1801	1,507,906 8 6		34,876 5 9		1,542,782 14 3
1802	1,548,574 18 5		32,312 18 0		1,580,887 16 5
1803	1,456,144 13 10		50,137 11 11		1,506,282 5 9
1804	1,433,464 0 8		33,819 10 10		1,467,283 11 6
1805	1,486,556 10 11		49,924 13 2		1,536,481 4 1

(*continued.*)

LAND TAX.

Amount and Rate of Duty in each Year from the Imposition thereof to the Year 1868, ended 31st March 1869—*continued.*

Years.	England. Amount. £	s.	d.	England. Rate of Duty.	Scotland. Amount. £	s.	d.	Scotland. Rate of Duty.	Great Britain. Amount. £	s.	d.
1806	1,401,333	1	0		50,439	17	3		1,451,772	18	3
1807	1,383,987	15	2		48,801	18	9		1,432,789	13	11
1808	1,551,250	10	1		31,482	16	8		1,582,733	6	9
1809	1,484,888	16	7		26,662	10	0		1,511,551	6	7
1810	1,392,907	0	1		25,430	10	7		1,418,337	10	8
1811	1,308,254	5	3		25,178	8	3		1,333,432	13	6
1812	1,343,576	15	2		24,551	10	4		1,368,128	5	6
1813	1,272,256	16	3		31,143	1	1		1,303,399	17	4
1814	1,261,019	11	5		24,963	2	7		1,285,982	14	0
1815	1,166,163	17	6		29,810	5	0		1,195,974	2	6
1816	1,203,310	4	1		31,107	14	6		1,234,417	18	7
1817	1,210,216	17	8		35,135	12	9		1,245,352	10	5
1818	1,240,535	8	3		31,939	3	6		1,272,474	11	9
1819	1,229,535	2	6		64,179	4	5		1,293,714	6	11
1820	1,163,382	18	5		40,343	5	2		1,203,726	3	7
1821	1,234,168	6	2		47,166	13	4		1,281,334	19	6
1822	1,150,429	19	9		36,034	7	6		1,186,464	7	3
1823	1,176,084	3	10		34,043	12	8		1,210,127	16	6
1824	1,216,985	2	10		37,803	19	9		1,254,789	2	7
1825	1,208,072	5	7		34,693	9	0		1,242,765	14	7
1826	1,182,153	16	5		37,469	17	2		1,219,623	13	7
1827	1,159,962	0	3		34,476	10	6		1,194,438	10	9
1828	1,179,847	3	9		36,312	19	6		1,216,160	3	3
1829	1,167,574	11	10		38,510	0	7		1,206,084	12	5
1830	1,152,422	4	4		38,282	7	9		1,190,704	12	1
1831	1,133,222	18	7		33,944	7	1		1,167,167	5	8
1832	1,156,424	3	11		33,435	7	6		1,189,859	11	5
1833	1,124,519	11	5		35,775	14	0		1,160,295	5	5
1834	1,169,350	10	11		39,026	11	5		1,208,377	2	4
1835	1,165,196	4	4		38,551	3	5		1,203,747	7	9
1836	1,155,845	15	6		47,786	5	9		1,203,632	1	3
1837	1,158,814	9	8		38,176	10	9		1,196,991	0	5
1838	1,149,600	9	3		38,816	16	4	Same as in England.	1,188,417	5	7
1839	1,141,735	9	11		37,227	15	9		1,178,963	5	8
1840	1,149,384	15	5	4s. in the £.	36,200	16	7		1,185,585	12	0
1841	1,186,711	14	4		31,864	3	2		1,218,575	17	6
1842	1,137,657	1	10		38,474	1	6		1,176,131	3	4
1843	1,128,671	8	11		33,961	2	10		1,162,632	11	9
1844	1,132,164	17	4		34,525	8	1		1,166,690	5	5
1845	1,129,366	19	11		35,136	4	6		1,164,503	4	5
1846	1,133,144	10	1		36,971	19	2		1,170,116	9	3
1847	1,123,917	4	2		34,866	16	1		1,158,784	0	3
1848	1,128,656	15	10		33,769	19	1		1,162,426	14	11
1849	1,123,864	8	1		38,903	11	8		1,162,767	19	9
1850	1,127,446	3	8		35,578	7	8		1,163,024	11	4
1851	1,112,570	3	5		34,922	7	9		1,147,492	11	2
1852	1,121,060	17	10		34,985	7	8		1,156,046	5	6
1853	1,114,727	9	11		35,675	14	6		1,150,403	4	5
Ended 31st March											
1855	1,113,555	0	0		45,756	0	0		1,159,311	0	0
1856	1,123,877	0	0		37,324	0	0		1,161,201	0	0
1857	1,115,334	0	0		38,010	0	0		1,153,344	0	0
1858	1,108,315	0	0		38,683	0	0		1,146,998	0	9
1859	1,101,968	0	0		35,596	0	0		1,137,564	0	0
1860	1,106,190	0	0		35,296	0	0		1,141,486	0	0
1861	1,113,869	0	0		35,455	0	0		1,149,324	0	0
1862	1,104,077	0	0		35,055	0	0		1,139,132	0	0
1863	1,092,950	0	0		35,189	0	0		1,128,139	0	0
1864	1,100,626	0	0		34,998	0	0		1,135,624	0	0
1865	1,099,296	0	0		35,008	0	0		1,134,304	0	0
1866	1,092,395	0	0		35,242	0	0		1,127,637	0	0
1867	1,094,957	0	0		34,959	0	0		1,129,916	0	0
1868	1,071,107	0	0		35,608	0	0		1,106,715	0	0
1869	1,095,563	0	0		35,758	0	0		1,131,321	0	0

Note.—Prior to 1798 the Amounts stated above are the Assessments annually imposed by the several Acts of Parliament. In that year the Tax was made perpetual, but subject to redemption, and after that date the amounts represent the receipts of each year, raised by a £ rate not exceeding 4*s.* in the £, to produce the Quota payable by each parish under the provisions of the Act 38 Geo. 3. c. 5. and c. 60.

ASSESSED TAXES.—SCHEDULE B.

ASSESSED TAXES.—SCHEDULE B.

INHABITED HOUSES.

An Account of the Number of Houses and Amount of Rental charged with Duty, together with

Year ended 5th April.	DWELLING HOUSES.						SHOPS AND
	ENGLAND.		SCOTLAND.		GREAT BRITAIN.		ENGLAND.
	Number.	Annual Value.	Number.	Annual Value.	Number.	Annual Value.	Number.	Annual Value.
		£		£		£		£
1852	251,487	12,367,552	24,365	1,029,421	275,852	13,396,973	182,521	8,095,135
1853	253,022	12,381,130	24,038	1,024,045	277,060	13,405,175	183,140	8,113,860
1854	257,078	12,567,684	24,587	1,050,871	281,665	13,618,555	183,545	8,131,528
1855	266,328	12,978,560	24,987	1,076,584	291,315	14,055,144	187,972	8,303,912
1856	269,807	13,206,559	25,154	1,090,978	294,961	14,297,537	188,537	8,366,065
1857	274,295	13,431,972	25,652	1,119,139	299,947	14,551,111	189,860	8,405,436
1858	281,393	13,895,987	26,395	1,167,565	307,788	15,063,552	192,676	8,588,521
1859	289,640	14,376,633	27,762	1,211,513	317,402	15,588,146	196,300	8,846,575
1860	299,027	14,803,691	28,851	1,260,129	327,878	16,063,820	198,922	8,899,864
1861	306,565	15,202,521	29,559	1,296,551	336,124	16,499,072	202,411	8,996,307
1862	315,956	15,676,700	30,458	1,347,788	346,414	17,024,488	204,035	9,201,435
1863	332,062	16,516,244	31,240	1,390,787	363,302	17,907,031	208,204	9,585,741
1864	343,250	17,089,757	31,709	1,426,488	374,959	18,516,245	212,891	9,763,518
1865	356,864	17,881,682	32,625	1,473,148	389,489	19,354,830	218,915	10,035,355
1866	378,310	19,306,105	33,695	1,520,230	412,005	20,826,335	230,035	10,726,149
1867	389,727	20,076,582	34,688	1,578,703	424,415	21,655,285	233,488	10,896,213
1868	414,809	21,605,248	35,870	1,661,901	450,679	23,267,149	243,402	11,554,774

ASSESSED TAXES—SCHEDULE B.

INHABITED HOUSES.

the RATE of DUTY in each Year from the Year 1851 to the Year 1867 (ended 5th April 1868).

FARM HOUSES.				Rates of Duty.	TOTAL.						Year ended 5th April.
SCOTLAND.		GREAT BRITAIN.			ENGLAND.		SCOTLAND.		GREAT BRITAIN.		
Number.	Annual Value.	Number.	Annual Value.		Number.	Annual Value.	Number.	Annual Value.	Number.	Annual Value.	
	£		£			£		£		£	
6,540	211,388	189,061	8,306,523	For every Inhabited House and Premises worth the Rent of £20 a Year or upwards, if occupied for the purposes of Trade, and Goods or Wares are exposed in the Shops or Warehouse for sale, or if occupied by a person licensed to retail Beer, Spirits, &c., or as a Farm House - - 6d. in the £ per annum. If occupied in any other manner - - - - 9d. " "	434,008	20,462,687	30,905	1,240,809	464,913	21,703,496	1852
5,911	196,360	189,051	8,310,220		436,162	20,494,990	29,949	1,220,405	466,111	21,715,395	1853
5,897	198,185	189,442	8,329,713		440,623	20,699,212	30,484	1,249,056	471,107	21,948,268	1854
5,699	194,346	193,671	8,498,258		454,300	21,282,472	30,686	1,270,930	484,986	22,553,402	1855
5,505	188,539	194,042	8,554,604		458,344	21,572,624	30,659	1,279,517	489,003	22,852,141	1856
5,372	183,329	195,232	8,588,765		464,155	21,837,408	31,024	1,302,468	495,179	23,139,876	1857
5,331	183,938	198,007	8,772,459		474,069	22,484,508	31,726	1,351,503	505,795	23,836,011	1858
5,478	187,593	201,778	9,034,168		485,940	23,223,208	33,240	1,399,106	519,180	24,622,314	1859
5,783	198,564	204,705	9,098,428		497,949	23,703,555	34,634	1,458,693	532,583	25,162,248	1860
5,853	203,011	208,264	9,199,318		508,976	24,198,828	35,412	1,499,562	544,388	25,698,390	1861
5,988	210,146	210,023	9,411,581		519,991	24,878,135	36,446	1,557,934	556,437	26,436,069	1862
6,115	215,647	214,319	9,801,388		540,266	26,101,985	37,355	1,606,434	577,621	27,708,419	1863
6,240	218,545	219,131	9,982,063		556,141	26,853,275	37,949	1,645,033	594,090	28,498,308	1864
6,294	222,041	225,209	10,257,396		575,779	27,917,037	38,919	1,695,189	614,698	29,612,226	1865
6,287	226,967	236,322	10,953,116		608,345	30,032,254	39,982	1,747,197	648,327	31,779,451	1866
6,595	236,273	240,083	11,132,486		623,215	30,972,795	41,283	1,814,976	664,498	32,787,771	1867
6,626	241,920	250,028	11,796,694		658,211	33,160,022	42,496	1,903,821	700,707	35,063,843	1868

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

AN ACCOUNT of the NUMBER of SERVANTS CHARGED, and RATES of DUTY, in each Year from the Year 1777 to the Year 1867 (ended 5th April 1868).

YEAR.	MALE DOMESTIC SERVANTS.			OTHER DESCRIPTIONS OF SERVANTS AND MALE PERSONS.			TOTAL.			RATES OF DUTY.
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	
1777 to 1811	No Account can be rendered until the year 1812.									
1812			86,093			209,761			295,854	
1813			85,885			214,740			300,625	
1814			85,647			218,606			304,253	
1815			85,597			219,115			304,712	
1816			82,587			203,885			286,472	
1817			82,418			201,224			283,642	
1818			83,999			204,103			288,102	
1819			86,086			203,657			289,743	
1820			85,344			201,737			287,081	
1821	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		85,757	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		201,811	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		287,568	
1822			85,687			199,455			285,142	
1823			85,731			90,787			176,518	
1824			89,578			94,446			184,024	
1825			87,514			93,615			181,129	
1826			90,061			96,161			186,222	
1827			90,988			100,272			191,260	
1828			94,125			106,216			200,341	
1829			96,671			109,904			206,575	
1830			97,900			112,468			210,368	
1831			101,808			115,937			217,745	
1832			103,381			123,098			226,479	
1833			104,841			13,828			118,669	
1834			104,938			13,394			118,332	
1835			107,879			13,581			121,460	
1836	98,001	7,718	105,719	11,695	1,140	12,835	109,696	8,858	118,554	For Rates of Duty *see* page 165.
1837	98,334	8,205	106,539	11,339	1,514	12,853	109,673	9,719	119,392	
1838	99,738	8,352	108,090	11,251	1,261	12,512	110,989	9,613	120,602	
1839	101,602	8,376	109,978	11,109	1,185	12,294	112,711	9,561	122,272	
1840	101,425	8,389	109,814	10,971	1,140	12,111	112,396	9,529	121,925	
1841	102,296	8,553	110,849	11,046	1,196	12,242	113,342	9,749	123,091	
1842	101,996	8,585	110,581	9,825	848	10,673	111,821	9,433	121,254	
1843	100,361	8,294	108,655	9,415	804	10,219	109,776	9,098	118,874	
1844	101,477	8,135	109,612	10,104	841	10,945	111,581	8,976	120,557	
1845	102,162	8,297	110,459	10,267	883	11,150	112,429	9,180	121,609	
1846	104,983	8,429	113,412	10,893	907	11,800	115,876	9,336	125,212	
1847	104,855	8,495	113,350	10,938	888	11,826	115,793	9,383	125,176	
1848	104,065	8,478	112,543	11,044	893	11,937	115,109	9,371	124,480	
1849	103,323	8,402	111,725	11,260	897	12,157	114,583	9,299	123,882	
1850	102,889	8,496	111,385	11,256	938	12,194	114,145	9,434	123,579	
1851	103,328	8,511	111,839	11,587	961	12,548	114,915	9,472	124,387	
1852	102,673	8,662	111,335	11,818	1,066	12,884	114,491	9,728	124,219	
1853	104,467	8,800	113,267	12,197	1,362	13,559	116,664	10,162	126,826	
Year ended 5th April	MALE SERVANTS OF THE AGE OF 18 OR UPWARDS.			OTHER MALE SERVANTS.						
1855	126,754	12,393	139,147	51,639	5,212	56,851	178,393	17,605	195,998	
1856	128,034	12,058	140,092	62,883	6,537	69,420	190,917	18,595	209,512	
1857	134,053	12,054	146,107	70,381	6,992	77,373	204,434	19,046	223,480	
1858	135,550	12,175	147,725	72,953	7,197	80,150	208,503	19,372	227,875	
1859	136,861	12,302	149,163	75,467	7,516	82,983	212,328	19,818	232,146	
1860	137,858	12,573	150,431	78,113	7,577	85,690	215,971	20,150	236,121	
1861	139,653	12,827	152,480	81,356	7,683	89,039	221,009	20,510	241,519	
1862	141,453	12,979	154,432	83,189	7,759	90,948	224,642	20,738	245,380	
1863	142,253	13,109	155,362	84,992	7,868	92,860	227,245	20,977	248,222	
1864	145,906	13,203	159,109	86,447	8,019	94,466	232,353	21,222	253,575	
1865	150,268	13,429	163,697	88,537	7,998	96,535	238,805	21,427	260,232	
1866	154,650	13,719	168,369	90,247	8,064	98,311	244,897	21,783	266,680	
1867	158,906	14,008	172,914	92,838	8,184	101,022	251,744	22,192	273,936	
1868	162,004	14,424	176,428	95,264	8,144	103,408	257,268	22,568	279,836	

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

AN ACCOUNT of RATES of DUTY on SERVANTS kept in each Year, from the Year 1777 to the Year 1867 (ended 5th April 1868).

GREAT BRITAIN.

RATES OF DUTY.

	£	s.	d.
Years 1777 to 1782.			
Every Male Servant except those kept for Agriculture	1	1	0
Years 1783 to 1785.			
5 per cent. in addition to above rate.			
Years 1785 to 1791.			
Male Servants kept by persons not Bachelors :—			
Number kept —			
Not exceeding 2 - - - - each	1	5	0
Exceeding 2 and not exceeding 4 - „	1	10	0
„ 4 „ 7 - „	1	15	0
„ 7 „ 10 - „	2	0	0
„ 11 and upwards - - - „	3	0	0
Male Servants kept by Bachelors :—			
Number kept —			
Not exceeding 2 - - - - each	2	10	0
Exceeding 2 and not exceeding 4 - „	2	15	0
„ 4 „ 7 - „	3	0	0
„ 7 „ 10 - „	3	5	0
„ 11 and upwards - - - „	4	5	0
Female Servants kept by persons not Bachelors :—			
Persons keeping 1 - - - - - -	0	2	6
„ „ 2 - - - - - each	0	5	0
„ „ 3 and upwards - - - „	0	10	0
Female Servants kept by Bachelors :—			
Persons keeping 1 - - - -	0	5	0
„ „ 2 - - - - each	0	10	0
„ „ 3 and upwards - - „	1	0	0
Years 1791 to 1797.			
10 per cent. in addition to preceding rates to 1795, and 20 per cent. from 1795 to 1797.			
(The Duties on Female Servants repealed in 1792.)			
July 1797 to April 1798.			
Male Servants kept by persons not Bachelors :—			
Number kept —	£	s.	d.
1 - - - - - -	1	5	0
2 - - - - - each	1	15	0
Exceeding 2 and not exceeding 4 - „	2	5	0
„ 4 „ 7 - „	2	15	0
„ 7 „ 10 - „	3	0	0
„ 11 and upwards - - „	4	0	0
Male Servants kept by Bachelors :—			
Number kept —			
1 - - - - - -	2	10	0
2 - - - - - - each	3	0	0
Exceeding 2 and not exceeding 4 - „	3	10	0
„ 4 „ 7 - „	4	0	0
„ 7 „ 10 - „	4	5	0
„ 11 and upwards - - „	5	5	0

and 20 per cent. additional.

	£	s.	d.
April 1798 to April 1802.			
Male servants kept by persons not Bachelors :—			
Number kept —			
1 - - - - - -	1	10	0
2 - - - - - - each	2	2	0
Exceeding 2 and not exceeding 4 - „	2	14	0
„ 4 „ 7 - „	3	6	0
8 - - - - - - „	3	12	0
9 - - - - - - - „	3	18	0
10 - - - - - „	4	4	0
11 and upwards - - - „	4	16	0
April 1798 to April 1802—*continued.*			
Male Servants kept by Bachelors :—			
Number kept —	£	s.	d.
1 - - - - - - -	3	0	0
2 - - - - - - - each	3	12	0
Exceeding 2 and not exceeding 4 - „	4	4	0
„ 4 „ 7 - „	4	16	0
8 - - - - - „	5	2	0
9 - - - - - - „	5	8	0
10 - - - - - „	5	14	0
11 and upwards - - - „	6	6	0
April 1802 to August 1803.			
Male Servants kept by persons not Bachelors :—			
Persons keeping 1 - - - -	2	0	0
„ „ 2 - - - - each	2	10	0
„ „ 3 - - - - „	3	0	0
„ „ 4 - - - - „	3	10	0
„ „ 5 - - - - „	4	0	0
„ „ 6 - - - - „	4	4	0
„ „ 7 - - - - „	4	6	0
„ „ 8 - - - - „	4	12	0
„ „ 9 - - - - „	5	0	0
„ „ 10 - - - - „	5	10	0
„ „ 11 and upwards - „	6	6	0
Male Servants kept by Bachelors :—			
Persons keeping 1 - - - -	3	10	0
„ „ 2 - - - - each	4	0	0
„ „ 3 - - - - „	4	10	0
„ „ 4 - - - - „	5	0	0
„ „ 5 - - - - „	5	10	0
„ „ 6 - - - - „	5	14	0
„ „ 7 - - - - „	5	16	0
„ „ 8 - - - - „	6	2	0
„ „ 9 - - - - „	6	10	0
„ „ 10 - - - - „	7	0	0
„ „ 11 and upwards - - „	7	16	0
August 1803 to June 1808.			
10 per cent. in addition to preceding rates from 1806.			
Under and occasional Gardeners - - - each		5	0
Travellers or Riders employed by Merchants or Traders :—			
Persons keeping 1 - - - - -	2	2	0
„ „ 2 or more - - - each	3	3	0
Clerks, Book-keepers, or Office-keepers :—			
Persons keeping 1 - - - - -	1	1	0
„ „ 2 or more - - - each	2	2	0
Shopmen, Warehousemen, or Porters - - „	1	1	0
Waiters in Taverns, &c. - - - - „	2	0	0
Persons employed by Stable-keepers - - „	1	0	0
„ „ in Husbandry or Trade - - „	0	5	0
Coachmen, Grooms, Postillions &c., Guards - „	2	0	0

(*continued.*)

ASSESSED TAXES.—SCHEDULE C.

SERVANTS.

An Account of Rates of Duty on Servants kept in each Year, from the Year 1777 to the Year 1867 (ended 5th April 1868)—*continued.*

GREAT BRITAIN.

Rates of Duty.

June 1808 to June 1812.

	£	s.	d.
Male Servants kept by persons not Bachelors :—			
Persons keeping 1	2	4	0
„ „ 2 each	2	16	0
„ „ 3 „	3	7	0
„ „ 4 „	3	18	0
„ „ 5 „	4	9	0
„ „ 6 „	4	14	0
„ „ 7 „	4	16	0
„ „ 8 „	5	3	0
„ „ 9 „	5	12	0
„ „ 10 „	6	3	0
„ „ 11 and upwards „	7	1	0
Male Servants kept by Bachelors : —			
Persons keeping 1	3	18	0
„ „ 2 each	4	10	0
„ „ 3 „	5	1	0
„ „ 4 „	5	12	0
„ „ 5 „	6	3	0
„ „ 6 „	6	8	0
„ „ 7 „	6	10	0
„ „ 8 „	6	17	0
„ „ 9 „	7	6	0
„ „ 10 „	7	17	0
„ „ 11 and upwards „	8	15	0
Under and occasional Gardeners „	0	6	0
Travellers or Riders employed by Merchants or Traders :—			
Persons keeping 1	2	8	0
„ „ 2 or more each	3	10	0
Clerks, Book-keepers, or Office-keepers:—			
Persons keeping 1	1	4	0
„ „ 2 or more each	2	8	0
Shopmen, Warehousemen, or Porters „	1	4	0
Waiters in Taverns &c. „	2	5	0
Persons employed by Stable-keepers „	1	4	0
„ „ in Husbandry or Trade „	0	6	0
Coachmen, Grooms, Postillions &c., Guards „	2	4	0

June 1812 to March 1823.

	£	s.	d.
Male Servants kept by persons not Bachelors :—			
Persons keeping 1	2	8	0
„ „ 2 each	3	2	0
„ „ 3 „	3	16	0
„ „ 4 „	4	7	0
„ „ 5 „	4	18	0
„ „ 6 „	5	3	0
„ „ 7 „	5	5	0
„ „ 8 „	5	12	0
„ „ 9 „	6	2	0
„ „ 10 „	6	13	0
„ „ 11 and upwards „	7	13	0

June 1812 to March 1823—*continued.*

	£	s.	d.
Male Servants kept by Bachelors :—			
Persons keeping 1	4	8	0
„ „ 2 each	5	2	0
„ „ 3 „	5	16	0
„ „ 4 „	6	7	0
„ „ 5 „	6	18	0
„ „ 6 „	7	3	0
„ „ 7 „	7	5	0
„ „ 8 „	7	12	0
„ „ 9 „	8	2	0
„ „ 10 „	8	13	0
„ „ 11 and upwards „	9	13	0
Under and occasional Gardeners „	0	10	0
Travellers or Riders employed by Traders or Merchants :—			
Persons keeping 1	3	0	0
„ „ 2 or more each	5	0	0
Clerks, Book-keepers, or Office-keepers:—			
Persons keeping 1	2	0	0
„ „ 2 or more each	3	0	0
Stewards, Bailiffs, Overseers, &c. „	2	0	0
Shopmen, Warehousemen or Porters „	2	0	0
Waiters in Taverns &c. „	3	0	0
Occasional Waiters ; for 6 months „	2	0	0
„ „ for less than 6 months „	1	0	0
Persons employed by Stable-keepers „	2	0	0
„ „ in Husbandry or Trade „	0	10	0
Coachmen, Grooms, Postillions &c., Guards „	2	10	0
Persons not being Servants to their employers but occasionally employed as such :—			
Employer charged for Carriage or Servant each	2	8	0
„ not so charged „	1	0	0

March 1823 to August 1833.

Half the foregoing Rates, excepting Duties on Under and occasional Gardeners and on Persons employed in Husbandry or Trade, repealed in 1823.

August 1833 to April 1854.

Duties on Travellers or Riders employed by Merchants or Traders, Clerks, Book-keepers, or office-keepers, Stewards, Bailiffs, Overseers, Shopmen, Warehousemen, or Porters, repealed from August 1833.

10 per cent. additional on remainder from 1840.

April 1854 to April 1868.

	£	s.	d.
Male Servants of the age of 18 years or upwards each	1	1	0
„ „ under the age of 18 years „	0	10	6
„ „ employed as under Gardeners „	0	10	6
„ „ „ under Gamekeepers „	0	10	6

ASSESSED TAXES.—SCHEDULE D.

ASSESSED TAXES.—SCHEDULE D. - - - - - -

CARRIAGES. - - - - - - -

An Account of the Number of Carriages charged and Rates of Duty, in each

Year.	4-Wheel Carriages (charged progressively).			Other 4-Wheeled Carriages let to Hire, &c.			4-Wheel Carriages (charged at modified Rates).			2-Wheel Carriages.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
1747 to 1811	No Account can be rendered until 1812.											
1812			16,596			6,899	—	—	—			27,286
1813			16,713			6,667	—	—	—			27,062
1814			16,777			6,688	—	—	—			27,347
1815			16,903			6,865	—	—	—			27,671
1816			16,279			6,822	—	—	—			25,719
1817			16,280			6,784	—	—	—			26,108
1818			16,648			6,887			58			27,272
1819			17,435			7,095			106			28,738
1820			17,341			7,062			142			29,921
1821			17,555			7,190	Cannot be distinguished.		216			30,743
1822	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		18,031	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		7,412			294	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		31,471
1823			18,484			7,812			450			32,092
1824			19,835			8,416			680			35,888
1825			21,514			8,952	—	—	—			39,660
1826			24,058			9,475	—	—	—			43,002
1827			25,841			9,868	—	—	—			45,750
1828			28,227			10,064	—	—	—			48,743
1829			30,228			10,632	—	—	—			50,864
1830			25,992			17,039	—	—	—			50,857
1831			24,886			20,685	—	—	—			51,988
1832			24,830			20,373	—	—	—			65,282
1833			24,879			21,949	—	—	—			50,002
1834			25,069			24,167	—	—	—			50,779
1835			26,469			27,075	—	—	—			50,692
1836	24,441	1,833	26,274	26,071	2,221	28,292	—	—	—	44,587	3,494	48,081
1837	24,502	1,921	26,423	27,783	2,501	30,284	—	—	—	42,709	3,732	46,441
1838	24,909	1,952	26,861	29,311	2,626	31,937	—	—	—	41,728	3,514	45,242
1839	25,337	2,003	27,340	30,751	2,748	33,499	—	—	—	41,079	3,300	44,379
1840	25,189	2,005	27,194	31,774	2,776	34,550	—	—	—	39,762	2,970	42,732

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

Year, from the IMPOSITION of the DUTY to the Year 1867 (ended 5th April 1868).

TAXED CARTS.			4 and 2 WHEEL CARRIAGES and TAXED CARTS made for Sale.			NUMBER of PERSONS licensed to make and sell CARRIAGES.			Rates of Duty.	YEAR.
England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.		
										1747 to 1811
					No Account can be rendered until the year 1812.					
		19,141			3,974			623		1812
		18,783			3,744			658		1813
		18,491			3,636			675		1814
		18,343			3,560			669		1815
		17,655			3,239			659		1816
		17,476			2,888			629		1817
Cannot be distinguished.		18,098	Cannot be distinguished.		3,302	Cannot be distinguished.		648		1818
		18,763			3,847			698		1819
		19,319			4,136			701		1820
		19,463			4,022			731		1821
		19,660			3,981			782		1822
		13,755			4,211			751		1823
		15,037			5,153			835		1824
—	—	—	—	—	—	—	—	—	For Rates of Duty *see* page 172.	1825
—	—	—	—	—	—	—	—	—		1826
—	—	—	—	—	—	—	—	—		1827
—	—	—	—	—	—	—	—	—		1828
—	—	—	—	—	—	—	—	—		1829
—	—	—	—	—	—	—	—	—		1830
—	—	—	—	—	—	—	—	—		1831
—	—	—	—	—	—	—	—	—		1832
—	—	—	—	—	—	—	—	—		1833
—	—	—	—	—	—	—	—	—		1834
—	—	—	—	—	—	—	—	—		1835
—	—	—	—	—	—	—	—	—		1836
—	—	—	—	—	—	—	—	—		1837
—	—	—	—	—	—	—	—	—		1838
—	—	—	—	—	—	—	—	—		1839
—	—	—	—	—	—	—	—	—		1840

(*continued.*)

ASSESSED TAXES—SCHEDULE D.

CARRIAGES.

An Account of the Number of Carriages charged and Rates of Duty, in each Year,

Year.	4-Wheel Carriages (charged progressively).			Other 4-Wheel Carriages let to hire, &c.			With less than 4 Wheels drawn by 2 or more Horses.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
1841	26,055	2,279	28,334	31,076	2,589	33,665	—	—	—
1842	25,450	2,000	27,450	32,143	2,793	34,936	—	—	—
1843	24,509	1,969	26,478	32,368	2,727	35,095	—	—	—
1844	24,169	1,922	26,091	33,431	2,727	36,158	—	—	—
1845	23,968	1,988	25,956	34,983	2,792	37,775	—	—	—
1846	24,675	2,000	26,675	36,857	2,866	39,723	—	—	—
1847	24,213	1,950	26,163	37,379	2,874	40,253	—	—	—
1848	23,502	1,945	25,447	37,625	2,935	40,560	—	—	—
1849	22,820	1,842	24,662	37,638	3,029	40,667	—	—	—
1850	22,305	1,834	24,139	38,479	3,105	41,584	—	—	—
1851	21,912	1,844	23,756	39,805	3,232	43,037	—	—	—
1852	21,433	1,854	23,287	40,545	3,316	43,861	—	—	—
1853	21,306	1,832	23,138	41,576	3,435	45,011	—	—	—
Year ended 5th April	With 4 Wheels drawn by 2 or more Horses.			With 4 Wheels drawn by 1 Horse.					
1855	22,265	2,066	24,331	41,524	2,217	43,741	209	22	231
1856	22,596	2,139	24,735	45,242	2,531	47,773	215	28	243
1857	24,521	2,334	26,855	49,498	2,800	52,298	216	17	233
1858	24,984	2,419	27,403	52,099	3,133	55,232	217	14	231
1859	25,318	2,530	27,848	54,683	3,399	58,082	206	26	232
1860	25,535	2,620	28,155	57,438	3,629	61,067	192	27	219
1861	25,919	2,720	28,639	60,443	3,886	64,329	186	24	210
1862	26,444	2,766	29,210	62,744	4,213	66,957	221	23	244
1863	26,716	2,835	29,551	64,790	4,478	69,268	205	22	227
1864	27,526	2,892	30,418	67,723	4,745	72,468	203	29	232
1865	28,328	3,002	31,330	70,924	5,012	75,936	167	20	187
1866	29,262	3,113	32,375	74,229	5,309	79,538	172	28	200
1867	30,095	3,197	33,292	77,359	5,671	83,030	271	16	287
1868	30,709	3,330	34,039	80,054	5,948	86,002	189	8	197

ASSESSED TAXES—SCHEDULE D.

CARRIAGES.

from the Imposition of the Duty to the Year 1867 (ended 5th April 1868)—*continued.*

With less than 4 Wheels.			Used by Common Carriers.			Rates of Duty.	Total.			Year.
England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.		England.	Scotland.	Great Britain.	
37,416	2,836	40,252	2,244	27	2,271		96,791	7,731	104,522	1841
34,887	2,758	37,645	2,406	25	2,431		94,886	7,576	102,462	1842
32,510	2,343	34,853	2,459	23	2,482		91,846	7,062	98,908	1843
31,204	2,231	33,435	2,650	19	2,669		91,454	6,899	98,353	1844
29,249	2,049	31,298	2,739	15	2,754		90,939	6,844	97,783	1845
27,755	2,051	29,806	2,855	14	2,869		92,142	6,931	99,073	1846
26,500	1,924	28,424	2,824	13	2,837		90,916	6,761	97,677	1847
24,894	1,803	26,697	2,836	11	2,847		88,857	6,694	95,551	1848
23,494	1,694	25,188	2,997	10	3,007		86,949	6,575	93,524	1849
21,945	1,673	23,618	3,110	11	3,121		85,839	6,623	92,462	1850
20,818	1,618	22,436	3,268	9	3,277		86,803	6,703	92,506	1851
19,900	1,613	21,513	3,336	15	3,351		85,214	6,798	92,012	1852
19,037	1,675	20,712	3,549	22	3,571		85,468	6,964	92,432	1853
With less than 4 Wheels drawn by 1 Horse.										Year ended 5th April
123,738	13,287	137,025	5,144	20	5,164		192,880	17,612	210,492	1855
133,291	13,834	147,125	5,448	23	5,471		206,792	18,555	225,347	1856
137,977	14,169	152,146	5,627	22	5,649		217,839	19,342	237,181	1857
140,928	14,613	155,541	5,695	16	5,711		223,923	20,195	244,118	1858
143,769	15,379	159,148	5,763	15	5,778		229,739	21,349	251,088	1859
146,352	15,785	162,137	6,007	12	6,019		235,524	22,073	257,597	1860
149,344	15,976	165,320	6,206	13	6,219		242,098	22,619	264,717	1861
150,639	16,192	166,831	6,188	13	6,201		246,236	23,207	269,443	1862
150,958	16,358	167,316	6,193	10	6,203		248,862	23,703	272,565	1863
154,091	16,426	170,517	6,353	9	6,362		255,896	24,101	279,997	1864
158,409	16,401	174,810	6,505	8	6,513		264,333	24,443	288,776	1865
161,971	16,580	178,551	6,763	9	6,772		272,397	25,039	297,436	1866
166,675	16,902	183,577	6,914	8	6,922		281,314	25,794	307,108	1867
171,668	17,120	188,788	6,956	7	6,963		289,576	26,413	315,989	1868

For Rates of Duty, see page 172.

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

AN ACCOUNT of the RATES of DUTY charged, in each Year, from the Imposition thereof to the Year 1867, ended 5th April 1868.

GREAT BRITAIN.

RATES OF DUTY.

Year 1747 to July 1776.

	£	s.	d.
Every Carriage with 4 wheels	4	0	0
„ „ 2 „	2	0	0

Year 1776 to July 1785.

	£	s.	d.
Every Carriage with 4 wheels	5	0	0
„ „ 2 „	2	0	0
Stage Coaches	5	0	0
From 1779, 5 per cent. additional.			
„ 1781, 10 „ „			
„ 1782, 15 „ „			

Year 1785 to July 1789.

	£	s.	d.
Every Carriage with 4 wheels	7	0	0
„ „ 2 „	3	10	0

Year 1789 to April 1798.

	£	s.	d.	
Every Carriage with 2 wheels	£3	10	0	10 per cent. additional from 1791, and 20 per cent. additional from 1795 to 1797.
Persons keeping 1 Carriage with 4 wheels	8	0	0	
„ 2 Carriages, for the first	8	0	0	
„ „ „ for the second	9	0	0	
„ 3 „ for the first	8	0	0	
„ „ „ for each of the others	10	0	0	
Carriages with less than 4 wheels, used for husbandry	0	10	0 from 1795	

Year 1798 to April 1802.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	9	12	0
„ „ 2 „ for each	10	4	0
„ „ 3 „ „	11	4	0
„ „ 4 „ „	11	8	0
„ „ 5 „ „	11	11	0
„ „ 6 „ „	11	12	0
„ „ 7 „ „	11	13	6
„ „ 8 and upwards „	11	14	0
Carriages let to hire	8	8	0
Post-chaises and Carriages „	8	8	0
Public Stage Coaches „	8	8	0
All Carriages with less than 4 wheels	4	4	0
Carriages with less than 4 wheels, used for husbandry	0	10	0

Year 1802 to April 1804.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	10	0	0
„ „ 2 „ for each	11	0	0
„ „ 3 „ „	12	0	0
„ „ 4 „ „	12	10	0
„ „ 5 „ „	13	0	0
„ „ 6 „ „	13	10	0
„ „ 7 „ „	14	0	0
„ „ 8 „ „	14	10	0

Year 1802 to April 1804—*continued.*

	£	s.	d.
Persons keeping 9 and upwards for each	15	0	0
Carriages let to hire „	8	8	0
Post-chaises and Carriages „	8	8	0
Public Stage Coaches „	8	8	0
Carriages with less than 4 wheels, drawn by 1 horse	5	5	0
„ „ „ 2 or more horses	7	7	0
Coachmakers' Licences	0	5	0 from 1803.

Year 1804 to April 1808.

	£	s.	d.	
Persons keeping 1 4-wheel Carriage to 9 and upwards, rates as above.				10 per cent. additional from 1806.
Additional bodies each	£5	0	0	
Public Stage Coaches „	8	8	0	
All Carriages with less than 4 wheels, drawn by 1 horse	5	5	0	
All Carriages with less than 4 wheels, drawn 2 or more horses	7	7	0	
Additional bodies	2	10	0	
Four-wheel Carriages let to hire for any period not exceeding 28 days	8	8	0	
Taxed Carts each	1	4	0	
Four-wheel Carriages made for sale „	1	0	0	
Two-wheel „ „ „	0	10	0	
Coachmakers' Licences „	0	5	0	

Year 1808 to April 1812.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	11	5	0
„ „ 2 „ for each	12	7	0
„ „ 3 „ „	13	10	0
„ „ 4 „ „	14	0	0
„ „ 5 „ „	14	12	0
„ „ 6 „ „	15	3	0
„ „ 7 „ „	15	14	0
„ „ 8 „ „	16	5	0
„ „ 9 and upwards „	16	16	0
Additional bodies „	5	12	0
Post-chaises and Carriages „	9	9	0
Public Stage Coaches „	9	9	0
All Carriages with less than 4 wheels, drawn by 1 horse	5	18	0
„ „ „ 2 or more horses	8	5	0
Additional bodies	2	16	0
Four-wheel Carriages let to hire for any period not exceeding twenty-eight days	9	9	0
Four-wheel Carriages let to hire for less than one year	11	5	0
Taxed Carts	1	6	6
Four-wheel Carriages made for sale	1	2	6
Two-wheel „ „	0	11	3
Taxed Carts „ (from 1810)	0	2	6
Coachmakers' Licences	0	6	0
Makers of Tax Carts' Licences (from 1810)	0	2	6

(*continued.*)

ASSESSED TAXES.—SCHEDULE D.

CARRIAGES.

An Account of the Rates of Duty charged, in each Year, from the Imposition thereof to the Year 1867, ended 5th April 1868.

GREAT BRITAIN.

Rates of Duty.

Year 1812 to April 1823.

	£	s.	d.
Persons keeping 1 4-wheel Carriage	12	0	0
„ „ 2 „ for each	13	0	0
„ „ 3 „ „	14	0	0
„ „ 4 „ „	15	0	0
„ „ 5 „ „	15	15	0
„ „ 6 „ „	16	8	0
„ „ 7 „ „	17	0	0
„ „ 8 „ „	17	12	0
„ „ 9 and upwards „	18	3	0
Additional bodies „	6	6	0
Carriages let to hire „	12	0	0
Post-chaises and Carriages „	10	10	0
Public Stage Carriages „	10	10	0
Four-wheel Carriages, drawn by ponies, oxen, &c.:			
By 1 pony, without springs	1	9	0
„ with springs, not metallic	2	15	0
„ with metallic springs	6	10	0
By 2 or more ponies	9	0	0
All Carriages with less than 4 wheels, drawn by 1 horse	6	10	0
All Carriages with less than 4 wheels, drawn by 2 or more horses	9	0	0
Additional bodies each	3	3	0
Taxed Carts, without springs (From 1818)	1	9	0
„ with springs, not metallic (From 1818)	2	15	0
Four-wheel Carriages made for sale (From 1818)	1	5	0
Two-wheel „ „ (From 1818)	0	12	6
Taxed Carts made for sale (From 1818)	0	3	0
Coachmakers' Licences	0	10	0
Makers of Tax Carts' Licences	0	3	0

Year 1823 to April 1854.

Persons keeping 1 4-wheel Carriage to 9 and upwards, half the above rates.				10 per cent. additional from 1840.
Carriages let to hire	£6	0	0	
Post-chaises and Carriages	5	5	0	
Public Stage Carriages (repealed in 1839)	5	5	0	
Four-wheel Carriages drawn by ponies, oxen, &c., half the above rates (repealed in 1825).				
All Carriages with less than 4 wheels, and additional bodies, half the above rates.				

Year 1823 to April 1854—*continued.*

		£	s.	d.	
Taxed Carts with springs (Repealed 1825.)		1	7	6	10 per cent. additional from 1840.
Four-wheel carriages made for sale (Repealed 1825.)		1	5	0	
Two-wheel „ „ (Repealed 1825.)		0	12	6	
Taxed Carts made for sale (Repealed 1825.)		0	3	0	
Four-wheel Carriages drawn by 1 horse		4	10	0	
Four-wheel Carriages, with wheels not exceeding 30 inches in diameter, drawn by ponies, exceeding 12, and not exceeding 13 hands		3	5	0	
Four-wheel Carriages used by common Carriers (From 1830.)		2	10	0	
Two-wheel carriages, described in 2 & 3 Wm. 4. c. 23		1	10	0	
Two-wheel Carriages let to hire		3	5	0	
„ „ used by common Carriers		1	5	0	
Two-wheel common Stage Carts		1	10	0	
Post-chaises with 2 or 4 wheels, let to hire by the mile (from 1839)		3	0	0	
Coachmakers' Licences (repealed 1824)		0	10	0	
Makers of Tax Carts' Licences (repealed 1825)		0	3	0	

Year 1854 to 1868.

	£	s.	d.
Every Carriage with 4 wheels, drawn by 2 or more horses	3	10	0
„ „ „ 1 horse	2	0	0
„ with 4 wheels, each being of less diameter than 30 inches, drawn by 2 or more ponies or mules, not exceeding 13 hands	1	15	0
„ „ by 1 such pony or mule	1	0	0
„ with less than 4 wheels, drawn by 2 or more horses or mules	2	0	0
„ „ by 1 horse or mule	0	15	0
„ „ by 1 pony or mule, not exceeding 13 hands	0	10	0
And where any of the aforesaid Carriages shall be kept and used solely for the purpose of being let for hire without horses	Half the above rates.		
Used by common Carriers, having 4 wheels	2	6	8
„ „ less than 4 wheels	1	6	8

ASSESSED TAXES.—SCHEDULES E. and F.

HORSES.

AN ACCOUNT of the NUMBER of HORSES charged, and RATES of DUTY in each

YEAR.	HORSES USED FOR RIDING OR DRAWING CARRIAGES (charged progressively).			RIDING HORSES (charged at modified Rates).			OTHER HORSES AND MULES.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
1784 to 1811	No Account of the Number charged can be rendered until the year 1812.								
1812			234,288			1,365			951,826
1813			229,775			1,332			964,030
1814			228,579			1,454			973,714
1815			225,453			1,365			983,506
1816			191,409			1,618			980,891
1817			188,207			1,557			980,447
1818			191,040			1,584			993,433
1819			184,636			11,318			992,773
1820			178,337			14,580			983,711
1821			174,790			17,793			968,268
1822			169,595			20,703			152,426
1823	The Number of Horses charged in England and Scotland respectively cannot be distinguished until the year 1836.		164,668	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		22,700	The Number charged in England and Scotland respectively cannot be distinguished until the year 1836.		117,362
1824			169,464			25,280			118,294
1825			171,447			26,148			113,399
1826			175,068			27,673			114,764
1827			174,806			28,315			114,782
1828			178,841			29,812			118,090
1229			187,112			31,101			120,066
1830			186,676			31,352			120,396
1831			184,927			31,830			121,586
1832			182,878			32,727			124,076
1833			181,023			32,727			121,043
1834			156,978			29,345			113,396
1835			158,276			29,545			113,545
1836	144,636	9,435	154,071	26,830	2,471	29,301	109,193	7,798	116,991
1837	142,963	9,983	152,946	26,447	2,561	29,008	112,872	8,708	121,580
1838	142,865	10,108	152,973	26,519	2,596	29,115	116,582	9,575	126,157
1839	144,903	10,343	155,246	26,960	2,649	29,609	120,272	10,219	130,491
1840	143,936	10,350	154,286	26,767	2,480	29,247	122,026	10,697	132,723
1841	142,167	10,392	152,559	26,627	2,469	29,096	121,509	11,615	133,124
1842	139,564	10,240	149,804	25,892	2,372	28,264	119,270	11,618	130,888
1843	135,977	9,869	145,846	25,513	2,317	27,830	117,567	11,228	128,795
1844	135,545	9,566	145,111	25,999	2,240	28,239	118,443	11,136	129,579
1845	134,552	9,649	144,201	26,039	2,312	28,351	120,947	11,866	132,813

ASSESSED TAXES.—SCHEDULES E. AND F.

HORSES.

Year from the Imposition of the Duty to the Year 1867 (ended 5th April 1868).

Rates of Duty. Great Britain.	Total. England.	Total. Scotland.	Total. Great Britain.	Year.
Year 1784 to July 1789.	No Account of the Number charged can be rendered until the year 1812.			1784 to 1811
Every Saddle Horse Coach Horse, &c. £ 0 10 0			1,187,479	1812
July 1789 to April 1796.			1,195,137	1813
Horses kept for the purpose of Riding, or drawing Carriages:—			1,203,747	1814
Persons keeping 1 £ 0 10 0			1,210,324	1815
„ „ 2 £ 0 10 0 for the first. £ 0 15 0 for the second.			1,173,918	1816
„ exceeding 2 and not exceeding 5 £ 0 10 0 for the first. £ 0 17 6 for each of the others.			1,170,211	1817
„ „ 5 and upwards £ 0 10 0 for the first. £ 1 0 0 for each of the others.			1,186,057	1818
April 1796 to July 1797.			1,188,727	1819
Horses kept for Riding, or drawing Carriages:—			1,176,628	1820
Persons keeping 1 £ 0 10 0			1,160,851	1821
„ „ 2 each £ 0 15 0			342,724	1822
„ exceeding 2 and not exceeding 5 £ 0 10 0 for the first. £ 1 5 0 for each of the others. And 10 per cent. additional	The Number of Horses charged in England and Scotland respectively cannot be distinguished until the year 1836.		304,730	1823
„ „ 5 and upwards £ 0 10 0 for the first. £ 1 10 0 for each of the others. And 10 per cent. additional			313,038	1824
Other Horses and Mules £ 0 5 0 and 20 per cent. additional.			310,994	1825
July 1797 to April 1798.			317,505	1826
Horses kept for Riding, or drawing Carriages:—			317,903	1827
Persons keeping 1 £ 1 0 0			326,743	1828
„ „ 2 each £ 1 0 0			338,179	1829
„ exceeding 2 and not exceeding 5 £ 0 15 0 for the first. £ 1 10 0 for each of the others. And 20 per cent. additional			338,424	1830
„ „ 5 and upwards £ 0 15 0 for the first. £ 1 15 0 for each of the others. And 20 per cent. additional			338,343	1831
Years 1798 to 1801.			339,681	1832
Horses kept for Riding, or drawing Carriages:—			334,793	1833
Persons keeping 1 £ 1 4 0			299,719	1834
„ „ 2 each £ 1 16 0			301,366	1835
„ „ 3 „ £ 2 2 0	280,659	19,704	300,363	1836
„ „ 4 „ £ 2 5 0	282,282	21,252	303,534	1837
„ „ 5 „ £ 2 6 0	285,966	22,279	308,245	1838
„ „ 6 „ £ 2 10 0	292,135	23,211	315,346	1839
„ exceeding 6 and not exceeding 8 „ £ 2 11 0	292,729	23,527	316,256	1840
„ „ 9 „ £ 2 11 6	290,303	24,476	314,779	1841
„ „ 9 and not exceeding 12 „ £ 2 12 0	284,726	24,230	308,956	1842
„ „ 12 „ „ 16 „ £ 2 12 6	279,057	23,414	302,471	1843
„ „ 17 „ £ 2 13 0	279,987	22,942	302,929	1844
„ „ 18 „ £ 2 13 6	281,538	23,827	305,365	1845
„ „ 19 „ £ 2 14 0				
„ „ 20 and upwards „ £ 2 15 0				
Other Horses and Mules „ £ 0 6 0				
Years 1801 to 1804.				
Horses kept for Riding, or drawing Carriages:—				
Persons keeping 1 £ 1 14 0				
„ „ more than 1, 1*l.* on each Horse, in addition to preceding rates.				
Other Horses and Mules each £ 0 10 0				
Years 1804 to 1805.				
Horses kept for Riding, or drawing Carriages:—				
Persons keeping 1 £ 2 0 0				
„ „ 2 each £ 3 6 0				
„ „ 3 „ £ 3 12 0				
„ „ 4 „ £ 3 15 0				
„ „ 5 „ £ 3 16 0				
„ „ 6 „ £ 4 0 0				
„ „ 7 „ £ 4 1 0				
„ „ 8 „ £ 4 1 0				
„ „ 9 „ £ 4 1 6				
„ „ 10 „ £ 4 2 0				
Persons keeping 11 each £ 4 2 0				
„ „ 12 „ £ 4 2 0				
„ „ 13 „ £ 4 2 6				
„ „ 14 „ £ 4 2 6				
„ „ 15 „ £ 4 2 6				
„ „ 16 „ £ 4 2 6				
„ „ 17 „ £ 4 3 0				
„ „ 18 „ £ 4 3 6				
„ „ 19 „ £ 4 4 0				
„ „ 20 and upwards „ £ 4 5 0				
Horses let to hire each £ 2 0 0				
Other Horses and Mules „ £ 0 12 6				
Small Farmers under 20*l.* rent „ £ 0 2 6				

(*continued.*)

ASSESSED TAXES—SCHEDULES E. AND F.,—HORSES.—An Account of the Number of Horses charged, and

Year.	Horses used for Riding or drawing Carriages (charged progressively).			Riding Horses (charged at modified Rates).			Other Horses and Mules.			Not exceeding 13 Hands.		
	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.	England.	Scotland.	Great Britain.
1846	136,567	9,831	146,398	26,378	2,277	28,655	126,959	13,282	140,241	—	—	—
1847	134,180	9,671	143,851	26,296	2,275	28,571	131,757	15,644	147,401	—	—	—
1848	130,717	9,657	140,374	25,408	2,295	27,703	131,660	16,454	148,114	—	—	—
1849	127,813	9,425	137,238	25,498	2,342	27,840	130,151	15,023	145,174	—	—	—
1850	125,915	9,486	135,401	25,596	2,426	28,022	130,197	15,049	145,246	—	—	—
1851	125,760	9,455	135,215	25,885	2,483	28,368	132,790	14,740	147,530	—	—	—
1852	124,027	9,446	133,473	25,704	2,443	28,147	136,014	14,817	150,831	—	—	—
1853	124,310	9,596	133,906	25,521	2,683	28,204	140,394	15,521	155,915	—	—	—
Year ended 5th April.	Exceeding 13 Hands, used for Riding, and drawing Carriages chargeable with Duty.			Used by Farmers, Clergymen, Surgeons, &c.			Exceeding 13 Hands, used in Trade.					
1855	132,819	9,557	142,376	101,657	13,149	114,806	150,574	16,192	166,766	46,320	3,470	49,790
1856	136,872	10,023	146,895	110,250	13,630	123,880	152,324	16,779	169,103	52,860	4,358	57,218
1857	145,256	10,200	155,456	114,362	13,676	128,038	152,043	17,454	169,497	56,414	4,913	61,327
1858	148,550	10,576	159,126	115,736	13,898	129,634	153,750	18,434	172,184	58,913	5,143	64,056
1859	150,614	10,781	161,395	117,884	15,040	132,924	156,061	19,345	175,406	60,943	5,502	66,445
1860	153,644	11,217	164,861	118,834	15,154	133,988	159,344	19,993	179,337	63,899	5,806	69,705
1861	156,699	11,439	168,138	119,870	15,216	135,086	165,369	20,810	186,179	65,871	6,000	71,871
1862	159,071	11,686	170,757	120,738	15,303	136,041	170,476	21,137	191,613	66,756	6,022	72,778
1863	160,278	11,834	172,112	120,964	15,204	136,168	172,541	21,505	194,046	69,177	6,012	75,189
1864	164,802	11,972	176,774	121,930	15,060	136,990	179,129	22,298	201,427	71,778	6,098	77,876
1865	170,554	12,285	182,839	122,604	14,852	137,456	188,580	22,847	211,427	74,858	6,349	81,207
1866	176,262	12,501	188,763	122,442	14,920	137,362	198,252	23,516	221,768	76,658	6,520	83,178
1867	182,036	12,922	194,958	123,106	14,868	137,974	206,197	24,863	231,060	81,115	6,603	87,718
1868	185,880	12,979	198,859	123,771	14,832	138,603	211,122	24,992	236,114	84,306	6,485	90,791

Race Horses.—The Duty on Race Horses was transferred to

Rates of Duty in each Year from the Imposition of the Duty to the Year 1867 (ended 5th April 1868)—*continued.*

Rate of Duty. Great Britain.	Total. England.	Total. Scotland.	Total. Great Britain.	Year.
Years 1805 to 1808.	289,904	25,390	315,294	1846
Horses kept for Riding, or drawing Carriages:—				
Persons keeping 1 £2 8 0	292,233	27,590	319,823	1847
" " 2 each 4 0 0				
" " 3 " 4 8 0				
" " 4 " 4 11 0				
" " 5 " 4 12 0	287,785	28,406	316,191	1848
" " 6 " 4 16 0				
" " 7 or 8 " 4 18 0				
" " 9 " 5 0 0				
" " 10, 11, or 12 " 5 5 0 (And 20 per cent. additional from 1806.)	283,462	26,790	310,252	1849
" " 13, 14, 15, or 16 " 5 5 6				
" " 17 " 5 6 0				
" " 18 " 5 6 6				
" " 19 " 5 7 0				
" " 20 and upwards " 5 8 0	281,708	26,961	308,669	1850
Horses let to hire " 2 8 0				
Other Horses and Mules " 0 12 6				
Small Farmers under 20*l.* Rent " 0 2 6	284,435	26,678	311,113	1851
Years 1808 to 1812.				
Horses kept for Riding, or drawing Carriages:—	285,745	26,706	312,451	1852
Persons keeping 1 £2 13 6				
" " 2 each 4 9 6	290,225	27,800	318,025	1853
" " 3 " 4 18 6				
" " 4 " 5 2 0				
" " 5 " 5 3 0				
" " 6 " 5 7 6				
" " 7 or 8 " 5 10 0				
" " 9 " 5 12 0				
" " 10, 11, or 12 " 5 17 6				
" " 13, 14, 15, or 16 " 5 18 0				Year ended 5th April.
" " 17 " 5 18 6				
" " 18 " 5 19 6				
" " 19 " 6 0 0				
" " 20 and upwards " 6 1 0				
Horses let to hire " 2 13 6				
Other Horses and Mules " 0 14 0				
Small Farmers under 20*l.* Rent " 0 2 10				
	431,370	42,368	473,738	1855
Years 1812 to 1819.				
Horses kept for Riding, or drawing Carriages:— £ s. d.				
Persons keeping 1 2 17 6	452,306	44,790	497,096	1856
" " 2 each 4 14 6				
" " 3 " 5 4 6				
" " 4 " 5 10 0				
" " 5 " 5 11 6	468,075	46,243	514,318	1857
" " 6 " 5 16 0				
" " 7 or 8 " 5 19 6				
" " 9 " 6 1 6				
" " 10, 11, or 12 " 6 7 0	476,949	48,051	525,000	1858
" " 13, 14, 15, 16 " 6 7 6				
" " 17 " 6 8 0				
" " 18 " 6 9 0				
" " 19 " 6 10 0	485,502	50,668	536,170	1859
" " 20 and upwards " 6 12 0				
Horses let to hire " 2 17 6				
" not wholly used in Husbandry " 1 1 0				
Small Farmers keeping not more than 2 horses " 0 3 0	495,721	52,170	547,891	1860
Horses used bonâ fide in Husbandry, 13 hands high " 0 17 6				
" " under 13 hands high " 0 3 0				
	507,809	53,465	561,274	1861
Years 1819 to 1823.				
Foregoing Rates, and— £ s. d.				
Horses used for Riding, and drawing Carriages, not exceeding 13 hands each 2 2 0	517,041	54,148	571,189	1862
" Rode by Farm Bailiffs " 2 10 0				
" " Butchers where 1 only is kept 2 17 6				
" " " 2 or more kept, after the first, each 1 1 0	522,960	54,555	577,515	1863
" used on Farms, 3*s.* to 10*s.* 6*d.*, according to Rent (from 1816).				
Years 1823 to 1854.	537,639	55,428	593,067	1864
Half the preceding Rates, except on—				
Horses kept by Small Farmers (Exempted.) (and 10 per cent. additional from 1840.)	556,596	56,333	612,929	1865
" used bonâ fide in Husbandry (Exempted.) (and 10 per cent. additional from 1840.)				
" used on Farms (Exempted.) (and 10 per cent. additional from 1840.)				
Years 1854 to 1867.	573,614	57,457	631,071	1866
Horses exceeding 13 hands, used for Riding, and drawing Carriages, chargeable with duty £1 1 0				
" kept by Farmers 0 10 6	592,454	59,256	651,710	1867
" " Bailiffs, Shepherds, or Herdsmen 0 10 6				
" " Rectors, Vicars, or Curates 0 10 6				
" " Roman Catholic Priests, or Dissenting Ministers 0 10 6				
" " Physicians, Surgeons, and Apothecaries 0 10 6	605,079	59,288	664,367	1868
" used in Trade 0 10 6				
" used by common Carriers 0 10 6				
" under 13 hands, used for riding and drawing Carriages, chargeable with duty 0 10 6				
" under 13 hands, used in Trade 0 5 3				

the Excise from 5th April 1857. See page 33.

ASSESSED TAXES.—SCHEDULE I.

HAIR POWDER.

AN ACCOUNT of the NUMBER of PERSONS charged, and RATE of DUTY in each Year from the Imposition thereof, to the Year 1867 (ended 5th April 1868).

YEAR.	NUMBER OF PERSONS CHARGED.			RATE OF DUTY.
	England.	Scotland.	Great Britain.	
Commenced 30 April 1795.				
1795 to 1811	No account can be rendered prior to the year 1812.			
1812			46,684	1*l.* 1*s.* per annum.
1813			43,592	
1814			41,243	
1815			38,843	
1816			37,947	
1817			35,642	
1818			33,353	1*l.* 3*s.* 6*d.* per annum
1819			31,333	
1820			29,199	
1821			27,096	
1822	The number charged in England and Scotland respectively cannot be distinguished until the year 1836.		24,792	
1823			22,577	
1824			21,115	
1825			19,747	
1826			18,327	
1827			16,625	
1828			15,322	
1829			14,026	
1830			12,831	
1831			11,721	
1832			10,512	
1833			9,472	
1834			8,447	
1835			7,125	
1836	6,227	249	6,476	
1837	5,587	220	5,807	
1838	5,128	201	5,329	
1839	4,741	188	4,929	

YEAR.	NUMBER OF PERSONS CHARGED.			RATE OF DUTY.
	England.	Scotland.	Great Britain.	
1840	4,305	161	4,466	1*l.* 3*s.* 6*d.* per annum and 10 per cent. additional.
1841	3,966	145	4,111	
1842	3,614	136	3,750	
1843	3,238	122	3,360	
1844	2,988	115	3,103	
1845	2,816	105	2,921	
1846	2,333	89	2,422	
1847	2,144	83	2,227	
1848	2,007	72	2,079	
1849	1,886	70	1,956	
1850	1,788	73	1,861	
1851	1,567	66	1,633	
1852	1,453	60	1,513	
1853	1,385	55	1,440	
Ended 5th April				
1855	951	46	997	1*l.* 3*s* 6*d.* per annum.
1856	993	48	1,041	
1857	1,035	49	1,084	
1858	991	49	1,040	
1859	976	48	1,024	
1860	941	48	989	
1861	920	54	974	
1862	895	44	939	
1863	868	45	913	
1864	868	46	914	
1865	845	55	900	
1866	817	45	862	
1867	803	44	847	
1868	813	40	853	

ASSESSED TAXES.—SCHEDULE K.—ARMORIAL BEARINGS.

AN ACCOUNT of the NUMBER of PERSONS charged, and RATES of DUTY in each Year from the Imposition thereof to the Year 1867 (ended 5th April 1868).

YEAR.	PERSONS chargeable with the DUTY of ASSESSED TAXES for any CARRIAGE.			PERSONS not chargeable for any CARRIAGE but charged for HOUSE and WINDOW DUTIES.			PERSONS not chargeable for any CARRIAGE, HOUSE, or WINDOW DUTIES.			TOTAL.			RATES OF DUTY.
	England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	England	Scotland.	Great Britain.	Great Britain.
Commenced 24th June 1798.													
1798	The number charged in ENGLAND and SCOTLAND respectively cannot be distinguished until the Year 1836.		—	The number charged in ENGLAND and SCOTLAND respectively cannot be distinguished until the Year 1836.		—	The number charged in ENGLAND and SCOTLAND respectively cannot be distinguished until the Year 1836.		—	No Account of the number of Persons charged can be rendered until the Year 1812.			Persons charged for any Carriage, £2 2s. Persons not charged for any Carriage, but charged for House and Window Duties, £1 1s. Persons not charged for any Carriage, House, or Window Duties, 10s. 6d.
1799			—			—			—				
1800			—			—			—				
1801			—			—			—				
1802			—			—			—				
1803			—			—			—				
1804			—			—			—				
1805			—			—			—				
1806			—			—			—				
1807			—			—			—				
1808			—			—			—				
1809			—			—			—				
1810			—			—			—				
1811			—			—			—				
1812			13,634			6,325			951	—	—	20,910	
1813			13,679			6,346			955	—	—	20,980	
1814			13,475			6,252			940	—	—	20,667	
1815			13,417			6,224			936	—	—	20,577	
1816			14,140			6,560			987	—	—	21,687	
1817			14,182			6,665			980	—	—	21,827	
1818			14,489			6,656			1,002	—	—	22,147	
1819			15,015			6,578			997	—	—	22,590	
1820			15,244			6,360			1,023	—	—	22,627	Persons charged for any Carriage, £2 8s. Persons not charged for any Carriage, but charged for House and Window Duties, £1 4s. Persons not charged for any Carriage, House, or Window Duties, 12s.
1821			15,339			6,293			1,045	—	—	22,677	
1822			15,766			6,145			1,025	—	—	22,936	
1823			15,963			6,108			962	—	—	23,033	
1824			16,660			5,994			1,025	—	—	23,679	
1825			17,165			6,168			1,079	—	—	24,412	
1826			18,011			6,106			1,062	—	—	25,179	
1827			18,468			6,009			1,073	—	—	25,550	
1828			19,299			6,131			1,163	—	—	26,593	
1829			20,140			6,196			1,185	—	—	27,521	
1830			20,535			6,278			1,257	—	—	28,069	
1831			20,927			6,377			1,243	—	—	28,547	
1832			21,290			6,589			1,260	—	—	29,139	
1833			21,624			6,793			1,327	—	—	29,744	
1834			22,000			6,830			1,351	—	—	30,181	
1835			22,574			6,775			1,434	—	—	30,783	
1836	20,898	1,590	22,488	6,330	591	6,921	1,305	100	1,405	28,533	2,281	30,814	
1837	21,154	1,854	23,008	6,354	941	7,295	1,392	138	1,530	28,900	2,933	31,833	
1838	21,377	1,921	23,298	6,449	1,033	7,482	1,466	158	1,624	29,292	3,112	32,404	
1839	21,891	1,859	23,750	6,808	982	7,790	1,604	163	1,767	30,303	3,004	33,307	
1840	22,003	1,809	23,812	7,111	1,013	8,124	1,664	183	1,847	30,778	3,005	33,783	
1841	22,220	1,798	24,018	7,655	1,001	8,656	1,762	198	1,960	31,637	2,997	34,634	
1842	22,167	1,765	23,932	8,261	1,065	9,326	2,014	220	2,234	32,442	3,050	35,492	
1843	21,814	1,712	23,526	8,780	1,150	9,930	2,105	231	2,336	32,699	3,093	35,792	
1844	21,864	1,672	23,536	9,513	1,173	10,686	2,263	253	2,516	33,640	3,098	36,738	
1845	21,766	1,690	23,456	9,999	1,165	11,164	2,325	287	2,612	34,090	3,142	37,232	
1846	21,987	1,674	23,661	10,617	1,182	11,799	2,345	269	2,614	34,949	3,125	38,074	10 per cent. in addition to above rates.
1847	21,835	1,647	23,482	11,142	1,187	12,329	2,439	282	2,721	35,416	3,116	38,532	
1848	21,577	1,620	23,197	11,447	1,243	12,690	2,480	312	2,792	35,504	3,175	38,679	
1849	21,337	1,585	22,922	12,030	1,273	13,303	2,572	334	2,906	35,939	3,192	39,131	
1850	21,163	1,571	22,734	12,382	1,296	13,678	2,627	385	3,012	36,172	3,252	39,424	
1851	20,947	1,543	22,490	12,335	1,307	13,642	3,124	369	3,493	36,406	3,219	39,625	
1852	20,703	1,525	22,228	12,547	1,358	13,905	3,072	365	3,437	36,322	3,248	39,570	
1853	20,779	1,529	22,308	12,839	1,397	14,236	3,216	407	3,623	36,834	3,333	40,167	
Year ended 5th April	PERSONS chargeable for any CARRIAGE at the Rate of £3 10s.						OTHER PERSONS.						
1855	11,609	1,078	12,687			—	23,634	2,172	25,806	35,243	3,250	38,493	Persons chargeable for any Carriage at the rate of £3 10s., £2 12s. 9d. Other Persons, 13s. 2d.
1856	11,445	1,090	12,535			—	24,430	2,228	26,658	35,875	3,318	39,193	
1857	12,303	1,165	13,468			—	25,486	2,341	27,827	37,789	3,506	41,295	
1858	12,304	1,186	13,490			—	26,493	2,450	28,943	38,797	3,636	42,433	
1859	12,363	1,220	13,583			—	28,048	2,505	30,553	40,411	3,725	44,136	
1860	12,484	1,246	13,730			—	29,568	2,563	32,131	42,052	3,809	45,861	
1861	12,585	1,272	13,857			—	30,791	2,631	33,422	43,376	3,903	47,279	
1862	12,769	1,293	14,062			—	32,148	2,785	34,933	44,917	4,078	48,995	
1863	12,856	1,309	14,165			—	33,259	2,831	36,090	46,115	4,140	50,255	
1864	13,137	1,326	14,463			—	34,966	2,931	37,897	48,103	4,257	52,360	
1865	13,338	1,363	14,701			—	36,299	3,034	39,333	49,637	4,397	54,034	
1866	13,687	1,390	15,077			—	37,474	3,052	40,526	51,161	4,442	55,603	
1867	14,042	1,393	15,435			—	38,914	3,192	42,106	52,956	4,585	57,541	
1868	14,267	1,445	5,712			—	40,326	3,152	43,478	54,593	4,597	59,190	

ASSESSED TAXES.—SCHEDULE H.

HORSE DEALERS.

AN ACCOUNT of the NUMBER of PERSONS charged, and RATE of DUTY in each Year from the Imposition thereof to the Year 1867 (ended 5th April 1868).

YEAR.	ENGLAND.		SCOTLAND.		GREAT BRITAIN.
	Number.	Rate of Duty.	Number.	Rate of Duty.	Number.
1784 to 1794		Horse Dealers residing within the Bills of Mortality - 10*l.* per ann. Other Horse Dealers - - 5*l.* „		5*l.* per annum.	
1795 to 1807		Horse Dealers residing within the Bills of Mortality - 20*l.* per ann. Other Horse Dealers - - 10*l.* „		10*l.* per annum.	No account can be rendered until the year 1812.
1808 to 1811		Horse Dealers residing within the Bills of Mortality - 22*l.* 10*s.* per an. Other Horse Dealers - 11*l.* 5*s.* „		11*l.* 5*s.* per annum.	
1812					1,099
1813					1,097
1814	The number charged in England and Scoland		The number charged in England and Scotland		1,064
1815					951
1816					788
1817					787
1818	respectively		respectively		926
1819	cannot be dis-		cannot be dis-		1,001
1820					1,001
1821	tinguished until		tinguished until		998
1822	the year 1836.		the year 1836.		986
1823					1,017
1824					1,163
1825		Horse Dealers residing within the Bills of Mortality - 25*l.* per an. Other Horse Dealers - 12*l.* 10*s.* „		12*l.* 10*s.* per annum.	1,337
1826					1,269
1827					1,132
1828					1,152
1829					1,140
1830					1,049
1831					1,037
1832					1,042
1833					1,041
1834					1,037
1835					1,016
1836	900		82		982
1837	900		90		990
1838	864		105		969
1839	909		112		1,021
1840	913		109		1,022
1841	863		93		956
1842	750		88		838
1843	672		66		738
1844	669		78		747
1845	668		82		750
1846	703		87		790
1847	742		98		840
1848	706		103		809
1849	705		93		798
1850	690		113		803
1851	715		118		833
1852	750		110		860
1853	789		109		898
Ended 5th April		Horse Dealers residing within the Bills of Mortality - 27*l.* 10*s.* per an. Other Horse Dealers - 13*l.* 15*s.* „		13*l.* 15*s.* per annum.	
1855	844		111		955
1856	864		119		983
1857	897		114		1,011
1858	943		119		1,062
1859	961		117		1,078
1860	953		131		1,084
1861	989		126		1,115
1862	982		121		1,103
1863	935		115		1,050
1864	956		105		1,061
1865	984		99		1,083
1866	1,027		102		1,129
1867	1,098		106		1,204
1868	1,142		114		1,256

ASSESSED TAXES.

AN ACCOUNT of the NUMBER of PERSONS and ARTICLES charged, and the GROSS AMOUNT of DUTY charged under the several SCHEDULES of the ASSESSED TAXES, with the RATES of DUTY and the NUMBER and AMOUNT of EXEMPTIONS claimed, in the Year ended 5th April 1868.

PERSONS and ARTICLES CHARGED in each SCHEDULE.	RATES OF DUTY.	YEAR ENDED 5TH APRIL 1868.					
		ENGLAND.		SCOTLAND.		GREAT BRITAIN.	
		Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.
SCHEDULE B. (HOUSES, &c.)			£		£		£
Shops or Warehouses { Number	at 6*d.* in the £	158,205		2,878		161,083	
Shops or Warehouses { Annual Value		£ 7,957,085		£ 92,237		£ 8,049,322	
Beerhouses { Number	Do.	60,751		1,695		62,446	
Beerhouses { Annual Value		£ 3,016,871	288,157	£ 101,358	6,037	£ 3,118,229	294,194
Farmhouses { Number	Do.	24,446		2,053		26,499	
Farmhouses { Annual Value		£ 580,818		£ 48,325		£ 629,143	
Dwelling Houses { Number	at 9*d.* in the £	414,809		35,870		450,679	
Dwelling Houses { Annual Value		£ 21,605,248	805,636	£ 1,661,901	61,276	£ 23,267,149	866,912
Total { Number	—	658,211	—	42,496	—	700,707	—
Total { Annual Value	—	£ 33,160,022	—	£ 1,903,821	—	£ 35,063,843	—
Total { Duty	—	—	1,093,793	—	67,313	—	1,161,106
SCHEDULE C. (SERVANTS).	Each per Annum.						
Male Servants of the age of 18 Years or upwards	£ *s.* *d.* 1 1 0	162,004	170,104	14,424	15,145	176,428	185,249
Do. under the age of 18 Years	0 10 6	81,418	42,745	5,879	3,086	87,297	45,831
Do. employed as Under Gardeners	0 10 6	10,225	5,368	1,352	710	11,577	6,078
Do. do. Under Gamekeepers	0 10 6	3,621	1,901	913	479	4,534	2,380
Total	—	257,268	220,118	22,568	19,420	279,836	239,538
SCHEDULE D. (CARRIAGES).	Each per Annum.						
Carriages with Four Wheels, drawn by Two or more Horses	£ *s.* *d.* 3 10 0	29,373	102,805	3,215	11,253	32,588	114,058
The same for Hire	1 15 0	382	669	37	65	419	734
Do. drawn by One Horse	2 0 0	66,177	132,354	5,232	10,464	71,409	142,818
The same for Hire	1 0 0	474	474	50	50	524	524
Carriages with Four Wheels, each being of less diameter than 30 inches, drawn by Two or more Ponies not exceeding 13 Hands	1 15 0	952	1,666	78	136	1,030	1,802
The same for Hire	0 17 6	2	2	—	—	2	2
Do. drawn by one such Pony	1 0 0	13,375	13,375	666	666	14,041	14,041
The same for Hire	0 10 0	28	14	—	—	28	14
Carriages with less than Four Wheels, drawn by Two or more Horses	2 0 0	178	356	8	16	186	372
The same for Hire	1 0 0	11	11	—	—	11	11
Do. drawn by One Horse	0 15 0	138,657	103,992	15,797	11,848	154,454	115,840
The same for Hire	0 7 6	330	124	97	36	427	160
Do. drawn by One Pony, not exceeding 13 Hands	0 10 0	32,668	16,334	1,226	613	33,894	16,947
The same for Hire	0 5 0	13	3	—	—	13	3
Carriages used by Common Carriers, having Four Wheels	2 6 8	2,561	5,976	—	—	2,561	5,976
Do. do. less than Four Wheels	1 6 8	4,395	5,860	7	9	4,402	5,869
Total	—	289,576	384,015	26,413	35,156	315,989	419,171

(*continued.*)

ASSESSED TAXES.

AN ACCOUNT of the Number of Persons and Articles charged, and the Gross Amount of Duty charged under the several Schedules of the Assessed Taxes with the Rates of Duty and the Number and Amount of Exemptions claimed, in the Year ended 5th April 1868—*continued.*

PERSONS and ARTICLES CHARGED in each SCHEDULE.	RATES OF DUTY.	YEAR ENDED 5th APRIL 1868.					
		ENGLAND.		SCOTLAND.		GREAT BRITAIN.	
		Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.
SCHEDULE (E.) HORSES NOT FOR TRADE.	Each per Annum. £ s. d.		£		£		£
Horses exceeding 13 hands, used for riding and drawing Carriages chargeable with Duty	1 1 0	185,880	195,174	12,979	13,628	198,859	208,802
Do. kept by Farmers	0 10 6	112,553	59,090	13,282	6,973	125,835	66,063
Do. kept by Bailiffs, Shepherds, or Herdsmen	0 10 6	3,792	1,991	321	169	4,113	2,160
Do. kept by Rectors, Vicars, or Curates	0 10 6	3,767	1,978	731	383	4,498	2,361
Do. kept by Roman Catholic Priests or Protestant Dissenting Ministers	0 10 6	527	277	14	7	541	284
Do. kept by Physicians, Surgeons, or Apothecaries	0 10 6	3,132	1,644	484	254	3,616	1,898
Total		309,651	260,154	27,811	21,414	337,462	281,568
SCHEDULE (F.) (HORSES FOR TRADE, &c.)	Each per Annum. £ s. d.						
Horses and Mules exceeding 13 hands in height, used in Trade	0 10 6	198,739	104,338	24,512	12,869	223,251	117,207
Do. used by Common Carriers	0 10 6	12,383	6,501	480	252	12,863	6,753
Not exceeding 13 hands in height, kept for riding or drawing Carriages chargeable with Duty	0 10 6	61,410	32,240	4,741	2,489	66,151	34,729
Kept for any other purpose	0 5 3	22,896	6,010	1,744	458	24,640	6,468
Total		295,428	149,089	31,477	16,068	326,905	165,157
SCHEDULE (G.) (DOGS.*)	Pack per Annum. £ s. d.						
Packs of Hounds consisting of 66 or more	23 2 0	85	1,963	6	139	91	2,102
Packs of Greyhounds consisting of 15 or more	5 5 0	20	105	6	32	26	137
Dogs of any other description	Each 0 7 0	393,713	137,800	39,058	13,670	432,771	151,470
Total		—	139,868	—	13,841	—	153,709
SCHEDULE (H.) (HORSE DEALERS.)	Each per Annum. £ s. d.						
Horse Dealers residing within the Bills of Mortality	27 10 0	57	1,567	—	—	57	1,567
Other Horse Dealers	13 15 0	1,085	14,919	114	1,567	1,199	16,486
Total		1,142	16,486	114	1,567	1,256	18,053
SCHEDULE (I.) (HAIR POWDER.)	Per Annum. £ s. d.						
Persons using or wearing any Hair Powder	1 3 6	813	955	40	47	853	1,002
SCHEDULE (K.) (ARMORIAL BEARINGS.)	Per Annum. £ s. d.						
Persons chargeable with the Duty of Assessed Taxes for any Carriage at the rate of 3*l.* 10*s.*	2 12 9	14,267	37,629	1,445	3,811	15,712	41,440
Other Persons	0 13 2	40,326	26,548	3,152	2,075	43,478	28,623
Total		54,593	64,177	4,597	5,886	59,190	70,063

* The Duty of Assessed Taxes in respect of Schedule (G.) (Dogs) reduced to the rates stated, for Dogs kept within the year ending 5th April 1867, and repealed per Act 30 Vict. c. 5. Excise Dog Licences imposed in lieu thereof from 5th April 1867, per above-named Act.

(*continued.*)

ASSESSED TAXES.

AN ACCOUNT of the Number of Persons and Articles charged, and the Gross Amount of Duty charged under the several Schedules of the Assessed Taxes with the Rates of Duty and the Number and Amount of Exemptions claimed, in the Year ended 5th April 1868—*continued.*

ABSTRACT.

PERSONS and ARTICLES CHARGED under each SCHEDULE.	YEAR ENDED 5TH APRIL 1868.					
	ENGLAND.		SCOTLAND.		GREAT BRITAIN.	
	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.	Number charged.	Amount of Duty charged.
		£		£		£
B.—Houses — Number	658,211	1,093,793	42,496	67,313	700,707	1,161,106
B.—Houses — Annual Value	£ 33,160,022		£ 1,903,821		£ 35,063,843	
C.—Male Servants	257,268	220,118	22,568	19,420	279,836	239,538
D.—Carriages	289,576	384,015	26,413	35,156	315,989	419,171
E. & F.—Horses and Mules	605,079	409,243	59,288	37,482	664,367	446,725
G.—Dogs, Packs of Hounds	105	2,068	12	171	117	2,239
Do. Other Dogs	393,713	137,800	39,058	13,670	432,771	151,470
H.—Horse Dealers	1,142	16,486	114	1,567	1,256	18,053
I.—Hair Powder	813	955	40	47	853	1,002
K.—Armorial Bearings	54,593	64,177	4,597	5,886	59,190	70,063
Total	—	2,328,655	—	180,712	—	2,509,367

EXEMPTIONS.

PERSONS and ARTICLES EXEMPTED.	YEAR ENDED 5TH APRIL 1868. NUMBER CLAIMED.		
	England.	Scotland.	Great Britain.
B.—Houses	8,190	272	8,462
C.—Servants kept by Officers in the Army and Navy	2,609	244	2,853
Other Servants	17,488	3,421	20,909
Total	20,097	3,665	23,762
D.—Carriages licensed as Hackney Carriages	14,576	2,378	16,954
Do. Stage Carriages	2,255	331	2,586
Other Carriages	50,661	2,104	52,765
Total	67,492	4,813	72,305
E. & F.—Horses or Mules— Used solely in Husbandry or by Market Gardeners	307,409	122,025	429,434
Kept for drawing Stage Carriages	6,430	1,669	8,099
Kept for drawing Hackney Carriages	18,060	3,257	21,317
Kept for Sale by Horse Dealers or for Breeding	7,522	3,512	11,034
Kept by Military Officers	3,310	319	3,629
Other Horses or Mules	23,108	3,099	26,207
Total	365,839	133,881	499,720
G.—Dogs kept for the care of Sheep or Cattle, or in driving or removing the same	90,138	52,360	142,498
Other Dogs	9,524	2,646	12,170
Total	99,662	55,006	154,668

INCOME TAX.

AN ACCOUNT of the AMOUNT of DUTY ASSESSED on PROPERTY and INCOME in GREAT BRITAIN, under each SCHEDULE, together with the RATES of DUTY, in each Year from the Year 1798 to the Year 1815 inclusive.

Year.	Rates of Duty.	SCHEDULES. A.	B.	C.	D.	E.	Total.
		£	£	£	£	£	£
1798							1,855,996
1799	10*l.* per cent. on Incomes of 200*l.* a year and upwards, and various rates between 200*l.* and 60*l.* a year.	Schedules not distinguished.			—	—	6,046,624
1800							6,244,438
1801							5,628,903
1802	—	—	—	—	—	—	—
1803	1*s.* in the pound on incomes of 150*l.* or upwards, and various rates, from 11*d.* to 3*d.* in the pound, on incomes between 150*l.* and 60*l.* a year.	1,682,793	877,380	644,826	1,700,279	256,629	5,341,907
1804		1,576,380	641,957	237,429	1,372,781	282,747	4,111,924
1805	Additional duty of one fourth on all the above rates.	2,012,254	963,187	244,306	1,734,848	404,895	6,429,599
1806	10*l.* per cent. on incomes of 150*l.* and upwards, incomes between 150*l.* and 50*l.*, if derived from Trades or Professions, entitled to abatement.	4,358,590	2,045,204	2,236,020	3,457,858	624,384	12,822,056
1807	,,	4,437,842	1,572,957	2,377,923	2,743,549	773,587	11,905,858
1808	,,	4,691,558	2,222,786	2,477,700	3,349,454	740,796	13,482,294
1809	,,	4,716,614	2,185,736	2,433,396	3,290,299	1,005,877	13,631,922
1810	,,	5,089,174	2,378,704	2,486,321	3,440,212	1,058,909	14,453,320
1811	,,	5,133,392	2,343,315	2,542,392	3,338,176	1,105,501	14,462,776
1812	,,	5,617,786	2,628,496	2,650,784	3,438,050	1,153,430	15,488,546
1813	,,	5,669,534	2,622,185	2,858,865	3,477,058	1,168,049	15,795,691
1814	,,	5,265,961	2,015,554	2,902,662	3,893,493	1,110,369	14,188,037
1815	,,	5,895,192	2,171,474	3,340,743	2,830,130	1,404,799	15,642,338

INCOME TAX.

A Detailed Statement of the Income Tax in Great Britain for the Year 1814, ended on the 5th April 1815.

No. 1.—An Account showing the Amount of Property estimated and assessed under Schedule A.

—	PROPERTY FROM									Total Property assessed under Schedule A.
	Lands.	Houses.	Tithes.	Manors.	Fines.	Quarries.	Mines.	Iron Works.	General Profits.	
	£	£	£	£	£	£	£	£	£	£
England and Wales -	34,330,463	14,895,130	2,732,689	71,673	206,731	49,502	616,203	574,726	18,257	53,495,374
Scotland - -	5,075,242	1,364,270	209	—	9,815	20,876	62,584	62,960	47,000	6,642,956
Total, Great Britain -	39,405,705	16,259,400	2,732,898	71,673	216,546	70,378	678,787	637,686	65,257	60,138,330

No. 2.—An Account showing the Amount of Deductions under Schedule A., distinguished under the following heads.

—	DEDUCTIONS ON ACCOUNT OF									Total Amount of Deductions under Schedule A.
	Land Tax.	Drainage.	Ecclesiastical Deductions.	Colleges.	Hospitals.	Schools.	Repairs of Cottages.	Repairs of Schools.	Cottages not exceeding 40*l.*	
	£	£	£	£	£	£	£	£	£	£
England and Wales -	647,556	122,805	19,206	1,091	1,113	822	14,603	—	17,066	824,262
Scotland - -	28,830	—	9,648	136	115	4,377	28,826	7,150	1,986	81,068
Total, Great Britain -	676,386	122,805	28,854	1,227	1,228	5,199	43,429	7,150	19,052	905,330

No. 3.—Account of Property arising from Lands and Tenements distinguishing the Amount assessed according to Rent, and Amount assessed according to the Annual Value.

—	Amount assessed according to Rent.	Amount assessed according to Annual Value.		Total Amount of Property assessed.
		Occupied by the Owners.	Occupied by Tenants.	
	£	£	£	£
England and Wales - -	31,098,232	10,044,614	8,082,747	49,225,593
Scotland - - -	4,498,256	994,948	946,308	6,439,512
Total, Great Britain -	35,596,488	11,039,562	9,029,055	55,665,105

No. 4.—Amount of Property assessed under Schedule B. distinguished under the following heads.

—	TOTAL OF PROPERTY.				Total assessed under B.	Amount of Composition for Tithes leased.	Amount of Duty deducted on account of Tithe Free Lands.
	Tithe Free.	Titheable.	Tithe Free in part.	Tithe Free on Payment of Modus.			
	£	£	£	£	£	£	£
England and Wales - -	9,458,686	23,268,733	740,665	560,571	34,028,655	2,231,910	92,345
Scotland - - -	4,367,489	—	—	—	4,367,489	—	—
Total, Great Britain -	13,826,175	23,268,733	740,665	560,571	38,396,144	2,231,910	92,345

(*continued.*)

INCOME TAX.

A Detailed Statement of the Income Tax in Great

No. 5.—An Account showing the Amount of Profits assessed

——	PROFITS							
	50*l.* and under.	Above 50*l.* and under 100*l.*	100*l.* and under 150*l.*	150*l.* and under 200*l.*	200*l.* and under 300*l.*	300*l.* and under 400*l.*	400*l.* and under 500*l.*	500*l.* and under 600*l.*
	£	£	£	£	£	£	£	£
England and Wales -	2,185,921	6,765,296	3,220,118	1,642,714	2,322,648	1,692,959	1,201,019	1,146,082
Scotland - -	788,103	450,082	195,092	113,190	168,196	114,711	65,157	80,510
Total, Great Britain	2,974,051	7,215,378	3,415,210	1,755,904	2,490,844	1,807,670	1,266,176	1,226,592

No. 6.—An Account showing the Exemptions on the Ground of Income not exceeding 50*l.* per Annum.

——	Amount of Income returned from all Sources.	Amount of Duty exempted.
	£	£
England and Wales - -	6,399,996	483,381
Scotland - - - -	1,375,242	101,349
Total, Great Britain - -	8,775,238	584,730

No. 8.—An Account showing the Allowance under each Schedule.

——	A.	B.	D.	E.	Total Amount of Allowances.
	£	£	£	£	£
England and Wales - -	298	499,292	581,890	6,466	1,087,946
Scotland - - - - - -	—	58,930	102,815	7,386	169,131
Total, Great Britain - -	298	558,222	684,705	13,852	1,257,077

No. 10.—An Account showing the Gross Amount of Duty assessed.

——	A.	B.			D.	E.	Total Gross Assessment.
		Gross Duty at 1*s.* 6*d.*	Duty deducted therefrom.	Gross Duty after Deductions.			
	£	£	£	£	£	£	£
England and Wales - -	5,267,298	2,608,423	92,345	2,516,078	3,428,763	151,614	11,363,753
Scotland - - - -	656,188	218,372	—	218,372	277,130	51,170	1,202,860
Total, Great Britain - -	5,923,486	2,826,795	92,345	2,734,450	3,705,893	202,784	12,566,613

INCOME TAX.

BRITAIN, for the Year 1814, ended on the 5th April 1815.

under Schedule (D.), distinguished in the following Classes.

AT									Total Amount of Profits assessed under Schedule D.
600*l.* and under 700*l.*	700*l.* and under 800*l.*	800*l.* and under 900*l.*	900*l.* and under 1,000*l.*	1,000*l.* and under 1,500*l.*	1,500*l.* and under 2,000*l.*	2,000*l.* and under 3,000*l.*	3,000*l.* and under 5,000*l.*	5,000*l.* and upwards.	
£	£	£	£	£	£	£	£	£	£
824,999	569,878	646,323	278,538	1,771,431	1,186,893	1,583,305	1,992,068	5,257,491	34,287,683
37,551	36,253	34,392	25,968	131,246	87,113	85,680	117,358	240,675	2,771,304
862,550	606,131	680,715	304,506	1,902,677	1,274,006	1,668,985	2,109,426	5,498,166	37,058,987

No. 7.—AN ACCOUNT showing the Amount of Allowances of Duty on Incomes between 50*l.* and 100*l.*, distinguished in the following Classes.

——	At 1*s.* and under 10*s.*	At 10*s.* and under 20*s.*	At 20*s.* and under 30*s.*	At 30*s.* and under 40*s.*	At 40*s.* and under 50*s.*	At 50*s.* and under 60*s.*	At 60*s.* and under 70*s.*	At 70*s.* and under 80*s.*	At 80*s.* and under 90*s.*	At 90*s.* and under 100*s.*	Total Amount of Allowance.
	£	£	£	£	£	£	£	£	£	£	£
ENGLAND AND WALES - -	2,227	5,986	10,717	19,902	26,944	53,975	53,595	88,003	103,840	239,374	604,563
SCOTLAND - - -	182	944	1,483	2,149	3,020	6,141	6,890	8,664	11,331	26,978	67,782
TOTAL, GREAT BRITAIN -	2,409	6,930	12,200	22,051	29,964	60,116	60,485	96,667	115,171	266,352	672,345

No. 9.—AN ACCOUNT showing an Estimate of Property under each Schedule.

——	Tithe Free.	Deductions.	A.	B.	D.	E.	Total Amount of Property charged.
	£	£	£	£	£	£	£
ENGLAND AND WALES - -	2,231,910	824,262	53,495,375	34,028,655	34,287,685	1,516,142	123,327,857
SCOTLAND - - -	—	81,068	6,642,955	4,367,489	2,771,304	511,704	14,293,452
TOTAL, GREAT BRITAIN - -	2,231,910	905,330	60,138,330	38,396,144	37,058,989	2,027,846	137,621,309

No. 11.—AN ACCOUNT showing the Net Amount of Duty assessed.

——	A.	B.	D.	E.	Total Net Assessments.
	£	£	£	£	£
ENGLAND AND WALES - -	5,267,000	2,016,786	2,846,873	145,148	10,275,807
SCOTLAND - - - - -	656,189	159,442	174,315	43,785	1,033,731
TOTAL, GREAT BRITAIN - -	5,923,189	2,176,228	3,021,188	188,933	11,309,538

(*continued*)

INCOME TAX.

GREAT BRITAIN.

SUMMARY of the PRODUCE of the DUTY for the Year ended 5th April 1815.

	SCHEDULES.					TOTAL AMOUNT OF DUTY.
	A.	B.	C.	D.	E.	
Amount of Net Duty assessed by the Commissioners for General Purposes on Lands, Tenements, Trades, Professions, Offices, and Casual Profits	£ 5,923,189	£ 2,176,228	£ —	£ 3,021,188	£ 188,933	£ 11,309,538
Amount of Duty upon Dividends of Public Annuities, and other payments into the Bank of England	—	—	3,004,862	—	—	3,004,862
Amount of Duty on Officers and Pensions	—	—	—	—	924,312	924,312
	5,923,189	2,176,228	3,004,862	3,021,188	1,113,245	15,238,712
Overplus of Duties and Penalties						7,008
Estimated Amount of further Accounts not included in the above						80,000
Total Net Duty						15,325,720
Subject to the following deductions:—					£	
Estimated charges of management					344,288	
„ allowances to Foreigners, Societies, and Charitable Institutions					170,000	
„ allowance for Children, carried at the Exchequer to the account of the Consolidated Fund					166,213	
„ Certificates of Discharge and Returns for Process					100,000	
						780,441
					£	14,545,279

INCOME TAX.

A RETURN showing the NUMBER of PERSONS charged to the INCOME TAX for the Year ending the 5th Day of April 1816 in GREAT BRITAIN under Schedule (D.), distinguishing the NUMBER charged in each of the following CLASSES; viz., above 50*l.* and under 100*l.* a Year; 100*l.* and under 150*l.*; 150*l.* and under 200*l.*; 200*l.* and under 300*l.*; 300*l.* and under 400*l.*; 400*l.* and under 500*l.*; 500*l.* and under 600*l.*; 600*l.* and under 700*l.*; 700*l.* and under 800*l.*; 800*l.* and under 900*l.*; 900*l.* and under 1,000*l.*; 1,000*l.* and under 1,500*l.*; 1,500*l.* and under 2,000*l.*; 2,000*l.* and under 3,000*l.*; 3,000*l.* and under 5,000*l.*; and 5,000*l.* and upwards; and the Amount of Tax charged upon each Class.

CLASSES.	GREAT BRITAIN. Year ended the 5th April 1816.		
	Income on which the Duty is charged.	Number of Persons in each Class.	Amount of Tax charged upon each Class.
	£		£
Above 50*l.* and under 100*l.* a Year -	7,215,377	93,080	360,768
100*l.* and under 150*l.* a Year - -	3,415,210	27,555	314,990
150*l.* „ 200*l.* „ - -	1,755,904	10,250	175,590
200*l.* „ 300*l.* „ - -	2,490,844	10,518	249,084
300*l.* „ 400*l.* „ - -	1,807,670	5,902	180,767
400*l.* „ 500*l.* „ - -	1,266,592	2,905	126,617
500*l.* „ 600*l.* „ - -	1,226,176	2,249	122,659
600*l.* „ 700*l.* „ - -	862,550	1,423	86,255
700*l.* „ 800*l.* „ - -	606,131	840	60,613
800*l.* „ 900*l.* „ - -	680,715	827	68,071
900*l.* „ 1,000*l.* „ - -	304,506	346	30,450
1,000*l.* „ 1,500*l.* „ - -	1,902,677	1,529	190,267
1,500*l.* „ 2,000*l.* „ - -	1,274,006	710	127,400
2,000*l.* „ 3,000*l.* „ - -	1,668,985	726	166,898
3,000*l.* „ 5,000*l.* „ - -	2,109,427	549	210,942
5,000*l.* and upwards - - -	5,498,166	814	549,816
Total - - -		160,223	

INCOME TAX.

AN ACCOUNT of the Rates of Duty charged in each Year from 1842, and the Acts by which imposed.

Year ended 5th April.	Rates of Duty on Incomes of		Act by which imposed.	Date of Act.
	100*l.*, and under 150*l.* a-year.	150*l.* a-year, and upwards.		
1843	—	7*d.* in the £	5 & 6 Vict. c. 35.	22d June 1842.
1844	—	7*d.* „		
1845	—	7*d.* „		
1846	—	7*d.* „	8 Vict. c. 4.	5th April 1845.
1847	—	7*d.* „		
1848	—	7*d.* „		
1849	—	7*d.* „	11 Vict. c. 8.	13th April 1848.
1850	—	7*d.* „		
1851	—	7*d.* „		
1852	—	7*d.* „	14 Vict. c. 12.	5th June 1851.
1853	—	7*d.* „	15 Vict. c. 20.	28th May 1852.
1854	5*d.* in the £	7*d.* „	16 & 17 Vict. c. 34.	28th June 1853.
1855	10*d.* „	1*s.* 2*d.* „	17 Vict. c. 24.	16th June 1854.
1856	11½*d.* „	1*s.* 4*d.* „	18 Vict. c. 20.	25th May 1855.
1857	11½*d.* „	1*s.* 4*d.* „		
1858	5*d.* „	7*d.* „	20 Vict. c. 6.	21st May 1857.
1859	5*d.* „	5*d.* „	16 & 17 Vict. c. 34.	28th June 1853.
1860	6½*d.* „	9*d.* „	16 & 17 Vict. c. 34., and 22 & 23 Vict. c. 18.	28th June 1853. 13th August 1859.
1861	7*d.* „	10*d.* „	23 Vict. c. 14.	3d April 1860.
1862	6*d.* „	9*d.* „	24 Vict. c. 20.	12th June 1861.
1863	6*d.* „	9*d.* „	25 Vict. c. 22.	3d June 1862.
	All Incomes of 100*l.* a-year and upwards chargeable with like rates of duty, but an abatement of the duty on 60*l.* allowed on Incomes under 200*l.*			
1864	7*d.* in the £		26 Vict. c. 22.	8th June 1863.
1865	6*d.* „		27 Vict. c. 18.	13th May 1864.
1866	4*d.* „		28 Vict. c. 30.	26th May 1865.
1867	4*d.* „		29 Vict. c. 36.	11th June 1866.
1868	5*d.* „		30 Vict. c. 23. and 31 Vict. c. 2.	31st May 1867. 7th December 1867.
1869	6*d.* „		31 Vict. c. 28.	29th May 1868.
1870	5*d.* „		32 & 33 Vict. c. 14.	24th June 1869.

INCOME TAX.

INCOME TAX - - - - - - -

AN ACCOUNT of the GROSS AMOUNT of PROPERTY and PROFITS assessed, the NET AMOUNT charged to DUTY, Year ended 5th April 1843 to the

SCHEDULE A. - - - - - -

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	85,802,734	9,481,763	—	95,284,497 (Great Britain.)	76,506,857	9,214,903
1844	85,700,123	8,817,480	—	94,517,603	76,026,788	8,718,069
1845	86,573,636	8,726,612	—	95,300,248	76,412,228	8,733,806
1846	88,724,253	9,734,546	—	98,458,799	79,683,223	8,983,028
1847	89,759,066	9,907,938	—	99,667,004	80,108,194	9,191,348
1848	91,172,471	10,271,688	—	101,444,159	81,495,840	9,469,714
1849	94,538,472	10,714,423	—	105,252,895	84,563,623	9,859,371
1850	94,217,959	10,806,763	—	105,024,722	83,624,845	9,898,217
1851	94,809,969	10,720,002	—	105,529,971	83,671,234	9,784,423
1852	94,879,851	10,959,437	—	105,839,288	84,822,480	10,052,022
1853	96,172,965	11,028,796	—	107,201,761	85,495,645	10,081,680
1854	99,274,309	11,947,791	11,767,810	122,989,910	91,312,319	11,161,348
1855	100,835,328	12,144,437	11,892,120	124,871,885	92,329,889	11,301,813
1856	102,221,249	12,428,781	11,878,545	126,528,575	93,297,906	11,558,331
1857	103,603,068	12,543,811	11,952,285	128,099,164	94,347,263	11,657,882
1858	109,978,265	13,809,321	12,826,739	136,614,325	101,942,863	12,529,689
1859	110,923,084	13,885,457	12,858,701	137,667,242	102,426,268	12,574,814
1860	112,082,749	13,974,080	12,893,829	138,950,658	103,276,204	12,588,250
1861	114,058,538	14,601,691	13,003,554	141,663,783	105,464,059	13,212,882
1862	120,124,206	15,128,538	13,398,938	148,651,682	111,721,224	13,742,214
1863	121,328,434	15,279,846	13,494,091	150,102,371	112,208,257	13,853,218
1864	122,993,875	15,478,013	13,470,700	151,942,588	113,449,577	13,997,418
1865	131,341,499	16,254,230	13,801,616	161,397,345	122,055,044	14,825,600
1866	135,144,462	16,593,664	13,876,913	165,615,039	125,143,490	15,099,198
*1867	110,696,900	13,309,634	12,861,281	136,867,815	100,546,389	11,842,035
1868	116,341,387	13,898,127	12,831,865	143,071,379	107,092,692	12,349,152

* The Assessments on Quarries, Mines, Ironworks, Fisheries, Canals, Railways, Gasworks, &c. were

NOTE.—The Income Tax was extended to Ireland

SCHEDULE B. - - - - - -

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	41,558,550	5,211,365	—	46,769,915 (Great Britain.)	21,645,022	2,426,419
1844	40,442,128	5,218,995	—	45,661,123	21,361,411	2,224,051
1845	41,104,043	5,224,768	—	46,328,811	21,059,011	2,229,811
1846	41,661,575	5,509,014	—	47,170,589	21,095,055	2,514,067
1847	41,070,325	5,578,877	—	46,649,202	20,757,821	2,230,579
1848	41,086,413	5,631,986	—	46,718,399	20,689,684	2,252,659
1849	42,529,913	5,634,351	—	48,164,264	21,149,777	2,317,337
1850	42,516,450	5,586,267	—	48,102,717	20,830,805	2,284,539
1851	42,473,404	5,543,256	—	48,016,660	20,456,559	2,264,888
1852	41,194,669	5,486,819	—	46,681,488	19,701,888	2,203,913
1853	41,157,213	5,499,404	—	46,656,617	19,350,765	2,210,484
1854	41,155,903	5,687,175	2,695,680	49,538,758	24,812,755	2,885,123
1855	41,067,948	5,725,045	2,603,424	49,396,417	24,582,791	2,954,084
1856	41,139,683	5,872,714	2,574,684	49,587,081	24,649,027	3,044,207
1857	41,186,404	5,932,156	2,582,538	49,701,098	24,425,964	3,118,377
1858	42,777,237	6,254,218	2,804,248	51,835,703	26,842,243	3,397,365
1859	42,702,530	6,230,021	2,766,932	51,699,483	26,633,925	3,432,198
1860	42,955,963	6,281,680	2,765,387	52,003,030	26,648,480	3,507,233
1861	42,971,952	6,356,800	2,773,644	52,102,396	26,783,208	3,571,444
1862	44,688,148	6,675,244	2,937,899	54,301,291	28,534,721	3,847,121
1863	44,647,701	6,715,341	2,938,923	54,301,965	28,223,458	3,881,881
1864	44,696,296	6,717,827	2,930,874	54,344,997	27,861,718	3,617,496
1865	46,403,853	6,830,639	2,946,072	56,180,564	29,147,879	3,718,451
1866	46,428,144	6,849,704	2,956,643	56,234,491	28,890,437	3,717,195
1867	46,500,880	6,964,704	2,969,264	56,434,848	28,763,148	3,823,840
1868	47,610,044	7,186,295	3,010,211	57,806,550	30,533,981	4,050,360

NOTE.—The Income Tax was extended to Ireland

INCOME TAX.

and the AMOUNT of DUTY charged under each of the Schedules A., B., C., D., and E., in each Year, from the Year ended 5th April 1868 inclusive.

SCHEDULE A.

AND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	85,721,760	2,231,450	268,768	—	2,500,218	1843
—	84,744,857	2,217,448	254,277	—	2,471,725	1844
—	85,146,034	2,228,690	254,736	—	2,483,426	1845
—	88,666,251	2,324,094	262,005	—	2,586,099	1846
—	89,299,542	2,336,489	268,081	—	2,604,570	1847
—	90,965,554	2,376,962	276,200	—	2,653,162	1848
—	94,422,994	2,466,439	287,565	—	2,754,004	1849
—	93,523,062	2,439,058	288,698	—	2,727,756	1850
—	93,455,657	2,440,411	285,379	—	2,725,790	1851
—	94,874,502	2,473,989	293,184	—	2,767,173	1852
—	95,577,325	2,493,623	294,049	—	2,787,672	1853
11,767,810	114,241,477	2,657,160	324,362	343,227	3,324,749	1854
11,892,120	115,523,822	5,365,948	656,805	693,707	6,716,460	1855
11,878,545	116,734,782	6,195,499	767,679	791,903	7,755,081	1856
11,952,285	117,957,430	6,265,482	774,302	796,819	7,836,603	1857
12,826,739	127,299,291	2,965,528	364,308	373,465	3,703,301	1858
12,858,701	127,859,783	2,133,579	261,975	267,243	2,662,797	1859
12,893,829	128,758,283	3,862,820	470,755	482,943	4,816,518	1860
13,003,554	131,680,495	4,382,205	548,862	541,214	5,472,281	1861
13,398,938	138,862,376	4,177,620	513,500	501,894	5,193,014	1862
13,494,091	139,555,566	4,195,947	517,576	505,459	5,218,982	1863
13,470,700	140,917,695	3,308,842	408,258	392,204	4,109,304	1864
13,801,616	150,682,260	3,051,072	370,640	344,548	3,766,260	1865
13,876,913	154,119,601	2,085,505	251,653	231,212	2,568,370	1866
12,861,281	125,249,705	1,675,596	197,367	214,273	2,087,236	1867
12,831,865	132,273,709	2,230,614	257,274	266,385	2,754,273	1868

transferred from Schedule A. to Schedule D., from 5th April 1866, by Act 29th Vict., cap. 36.
from 5th April 1853, by Act 16 & 17 Vict., cap. 34.

SCHEDULE B.

AND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	24,071,441	309,199	25,365	—	334,564	1843
—	23,585,462	305,063	23,257	—	328,320	1844
—	23,288,822	300,653	23,317	—	323,970	1845
—	23,609,122	305,655	26,278	—	331,933	1846
—	22,988,400	300,737	23,325	—	324,062	1847
—	22,942,343	298,285	23,555	—	321,840	1848
—	23,467,114	307,960	24,263	—	332,223	1849
—	23,115,344	302,560	23,922	—	326,482	1850
—	22,721,447	297,094	23,644	—	320,738	1851
—	21,905,801	287,416	23,115	—	310,531	1852
—	21,561,249	282,252	23,109	—	305,361	1853
2,695,680	30,393,558	350,516	28,877	28,080	407,473	1854
2,603,424	30,140,299	692,862	58,396	54,239	805,497	1855
2,574,684	30,267,918	791,545	69,026	61,302	921,873	1856
2,582,538	30,126,879	787,830	70,711	61,489	920,030	1857
2,804,248	33,043,856	383,595	33,936	29,187	446,718	1858
2,766,932	32,833,055	277,634	25,095	20,076	322,805	1859
2,765,387	32,921,100	490,454	45,921	37,420	573,795	1860
2,773,644	33,128,296	547,024	50,335	40,199	637,558	1861
2,937,899	35,319,741	524,398	46,513	36,667	607,578	1862
2,938,923	35,044,262	518,555	46,909	36,690	602,154	1863
2,930,874	34,410,088	407,483	37,754	30,474	475,711	1864
2,946,072	35,812,402	364,894	34,942	27,453	427,379	1865
2,956,643	35,564,275	241,080	23,291	18,420	282,791	1866
2,969,264	35,556,252	240,073	23,960	18,503	282,536	1867
3,010,211	37,594,552	318,597	31,731	23,363	373,691	1868

from 5th April 1853, by Act 16 & 17 Vict., cap. 34.

(*continued.*)

INCOME TAX.

An Account of the Gross Amount of Property and Profits assessed, the Net Amount charged to Duty, Year ended 5th April 1843 to the Year

SCHEDULE C.

Year ended 5th April	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	27,909,793	—	—	27,909,793	27,873,703	—
1844	27,340,052	—	—	27,340,052	27,281,211	—
1845	26,501,078	—	—	26,501,078	26,327,828	—
1846	25,585,579	—	—	25,585,579	25,530,171	—
1847	26,005,019	—	—	26,005,019	25,940,640	—
1848	26,132,625	—	—	26,132,625	26,089,337	—
1849	26,446,891	—	—	26,446,891	26,390,949	—
1850	26,310,990	—	—	26,310,990	26,262,926	—
1851	26,435,182	—	—	26,435,182	26,383,680	—
1852	26,351,586	—	—	26,351,586	26,319,257	—
1853	26,797,905	—	—	26,797,905	26,793,223	—
1854	26,833,837	—	1,451,205	28,285,042	26,833,837	—
1855	25,935,726	—	1,390,371	27,326,097	25,935,726	—
1856	24,407,355	—	1,371,045	25,778,400	24,407,355	—
1857	26,935,770	—	1,408,980	28,344,750	26,935,770	—
1858	28,083,017	—	1,432,354	29,515,371	28,083,017	—
1859	27,945,120	—	1,401,792	29,346,912	27,945,120	—
1860	28,343,070	—	1,358,213	29,701,283	28,343,070	—
1861	26,306,304	—	1,174,536	27,480,840	26,306,304	—
1862	27,943,866	—	1,139,334	29,083,200	27,943,866	—
1863	29,528,213	—	1,124,400	30,652,613	29,528,213	—
1864	30,414,103	—	1,114,594	31,528,697	30,414,103	—
1865	30,889,559	—	1,154,930	32,044,489	30,889,559	—
1866	31,930,560	—	1,140,120	33,070,680	31,930,560	—
1867	32,525,160	—	1,115,280	33,640,440	32,525,160	—
1868	32,565,408		1,124,160	33,689,568	32,565,408	—

Note.—The Income Tax was extended to Ireland from

SCHEDULE D.

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	63,021,904	8,308,440	—	71,330,344 (Great Britain.)	52,787,348	4,876,149
1844	56,627,161	8,401,479	—	65,028,640 (Great Britain.)	49,961,931	4,262,297
1845	55,505,733	9,589,458	—	65,095,191 (Great Britain.)	49,678,903	4,450,320
1846	60,888,094	9,404,028	—	70,292,122 (Great Britain.)	53,029,319	5,258,789
1847	60,867,494	9,709,019	—	70,576,513 (Great Britain.)	54,390,745	5,716,371
1848	60,068,090	10,123,540	—	70,191,630 (Great Britain.)	53,932,090	5,579,457
1849	56,701,896	10,359,289	—	67,061,185 (Great Britain.)	49,201,633	4,781,780
1850	54,977,566	9,956,066	—	64,933,632 (Great Britain.)	48,824,760	4,604,296
1851	55,587,248	10,129,798	—	65,717,046 (Great Britain.)	49,721,179	4,805,145
1852	58,451,316	10,627,038	—	69,078,354 (Great Britain.)	51,822,882	5,054,671
1853	59,563,300	10,474,712	—	70,038,012 (Great Britain.)	53,552,677	5,092,350
1854	76,215,936	12,185,924	4,621,069	93,022,929	68,135,456	6,872,705
1855	74,610,127	11,889,864	4,780,140	91,280,131	68,384,051	6,858,865
1856	72,579,557	11,003,079	4,618,735	88,201,371	67,832,390	6,718,656
1857	73,511,927	11,109,149	4,577,874	89,198,950	69,110,522	6,856,106
1858	77,503,022	8,548,591	4,788,017	90,839,630	73,106,832	7,107,287
1859	77,442,051	8,070,784	4,852,588	90,365,423	73,444,998	6,779,421
1860	81,921,267	8,626,144	4,891,652	95,439,063	76,990,577	7,382,513
1861	81,531,326	8,372,740	4,836,203	94,740,269	77,824,790	7,176,475
1862	85,208,610	9,306,060	4,858,800	99,373,470	81,120,368	7,893,125
1863	88,809,996	9,464,120	4,846,497	103,120,613	85,088,087	8,234,777
1864	96,982,709	10,308,761	4,948,798	112,240,268	87,307,979	8,536,243
1865	106,898,319	11,901,284	5,275,947	124,075,550	95,636,761	9,799,026
1866	115,601,940	12,903,773	5,933,432	134,439,145	103,908,302	10,942,857
*1867	147,678,722	17,676,994	7,733,219	173,088,935	135,504,680	15,644,661
†1868	147,576,240	16,561,983	7,709,833	171,848,056	138,279,874	15,518,064

* The Assessments on Quarries, Mines, Ironworks, Fisheries, Canals, Railways Gasworks, &c.

† In the Year ended 5th April 1868, the "Gross Amount of Property and Profits

Note.—The Income Tax was extended to Ireland from

INCOME TAX.

nd the Amount of Duty charged under each of the Schedules A, B, C, D, and E, in each Year, from the nded 5th April 1868, inclusive—*continued.*

SCHEDULE C.

ND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	27,873,703	812,983	—	—	812,983	1843
—	27,281,211	795,702	—	—	795,702	1844
—	26,327,828	767,895	—	—	767,895	1845
—	25,530,171	744,630	—	—	744,630	1846
—	25,940,640	756,602	—	—	756,602	1847
—	26,089,337	760,939	—	—	760,939	1848
—	26,390,949	769,736	—	—	769,736	1849
—	26,262,926	766,002	—	—	766,002	1850
—	26,383,680	769,524	—	—	769,524	1851
—	26,319,257	767,645	—	—	767,645	1852
—	26,793,223	781,469	—	—	781,469	1853
1,451,205	28,285,042	781,583	—	42,327	823,910	1854
1,390,371	27,326,097	1,446,494	—	81,105	1,527,599	1855
1,371,045	25,778,400	1,627,157	—	91,403	1,718,560	1856
1,408,980	28,344,750	1,795,718	—	93,932	1,889,650	1857
1,432,354	29,515,371	819,088	—	41,777	860,865	1858
1,401,792	29,346,912	582,190	—	29,204	611,394	1859
1,358,213	29,701,283	1,062,866	—	50,933	1,113,799	1860
1,174,536	27,480,840	1,096,096	—	48,939	1,145,035	1861
1,139,334	29,083,200	1,047,895	—	42,725	1,090,620	1862
1,124,400	30,652,613	1,107,308	—	42,165	1,149,473	1863
1,114,594	31,528,697	887,078	—	32,509	919,587	1864
1,154,930	32,044,489	772,239	—	28,873	801,112	1865
1,140,120	33,070,680	532,176	—	19,002	551,178	1866
1,115,280	33,640,440	542,086	—	18,588	560,674	1867
1,124,160	33,689,568	678,446	—	23,420	701,866	1868

th April 1853, by Act 16 & 17 Vict. cap. 34.

SCHEDULE D.

ND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	57,663,497	1,539,631	142,221	—	1,681,852	1843
—	54,224,228	1,457,223	124,317	—	1,581,540	1844
—	54,129,223	1,448,968	129,801	—	1,578,769	1845
—	58,288,109	1,563,864	153,559	—	1,717,423	1846
—	60,107,116	1,601,693	166,727	—	1,768,420	1847
—	59,511,547	1,590,864	163,499	—	1,754,363	1848
—	53,983,413	1,444,607	139,994	—	1,584,601	1849
—	53,429,056	1,436,281	134,586	—	1,570,867	1850
—	54,526,324	1,465,533	140,441	—	1,605,974	1851
—	56,877,553	1,523,400	145,821	—	1,669,221	1852
—	58,645,027	1,574,083	148,545	—	1,722,628	1853
4,558,479	79,566,640	1,939,555	192,917	129,933	2,262,405	1854
4,445,891	79,688,807	3,851,022	386,133	251,670	4,488,825	1855
4,336,674	78,887,720	4,730,132	432,811	280,210	5,083,153	1856
4,280,182	80,246,810	4,453,006	442,417	276,421	5,171,844	1857
4,510,470	84,724,589	2,064,444	200,506	127,293	2,392,243	1858
4,587,457	84,811,876	1,532,484	141,341	96,098	1,769,923	1859
4,627,922	89,001,012	2,809,495	268,735	168,857	3,247,087	1860
4,604,257	89,605,522	3,141,135	288,040	184,732	3,613,907	1861
4,677,568	93,691,061	2,937,254	284,779	168,132	3,390,165	1862
4,673,743	97,996,607	3,078,975	297,430	167,834	3,544,239	1863
4,368,610	100,212,832	2,546,606	248,973	127,401	2,922,980	1864
4,669,979	110,105,766	2,390,783	244,976	116,735	2,752,494	1865
5,296,536	120,147,695	1,731,658	182,381	88,271	2,002,310	1866
7,054,716	158,204,057	2,258,276	260,744	117,563	2,636,583	1867*
7,180,733	160,978,671	2,880,564	323,293	149,590	3,353,447	1868

rere transferred to Schedule D. from Schedule A. from 5th April 1866, by Act 29 Vict. cap. 36.
ssessed," does not include, as in preceding years, incomes under £100 and exempt from Tax.
th April 1853, by Act 16 & 17 Vict. cap. 34.

(*continued.*)

INCOME TAX.

An Account of the Gross Amount of Property and Profits assessed, the Net Amount charged to Duty, Year ended 5th April 1843, to the Year

SCHEDULE E.

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	9,417,463	300,991	—	9,718,454 (Great Britain.)	9,236,640	300,994
1844	10,992,253	289,991	—	11,282,244 (Great Britain.)	10,912,389	289,988
1845	10,780,478	291,454	—	11,071,932 (Great Britain.)	10,667,143	291,634
1846	10,993,631	460,374	—	11,454,005 (Great Britain.)	10,889,725	427,748
1847	11,235,798	487,667	—	11,723,465 (Great Britain.)	11,130,891	428,983
1848	11,408,627	517,914	—	11,926,541 (Great Britain.)	11,355,771	451,063
1849	11,740,518	548,840	—	12,289,358 (Great Britain.)	11,610,754	472,080
1850	11,203,964	555,734	—	11,759,698 (Great Britain.)	11,120,605	473,725
1851	11,113,501	580,363	—	11,693,864 (Great Britain.)	10,891,268	496,868
1852	10,922,006	618,189	—	11,540,195 (Great Britain.)	10,846,800	526,697
1853	11,056,711	624,125	—	11,680,836 (Great Britain.)	10,949,314	531,326
1854	12,853,914	730,314	861,324	14,445,552	12,717,923	658,465
1855	13,559,321	784,565	920,727	15,264,613	13,428,104	701,953
1856	15,516,421	862,222	947,437	17,326,080	15,312,800	769,855
1857	15,832,511	913,288	966,666	17,712,465	15,677,440	818,376
1858	16,383,306	946,769	1,003,748	18,333,823	16,260,340	869,627
1859	16,949,287	982,035	1,117,034	19,048,356	16,817,710	902,519
1860	17,009,260	1,031,220	1,053,804	19,094,284	16,871,016	949,397
1861	17,379,940	1,076,526	1,210,457	19,666,923	17,268,691	991,670
1862	17,930,146	1,142,849	1,262,603	20,335,598	17,814,489	1,054,837
1863	18,513,890	1,196,725	1,254,720	20,965,335	18,356,800	1,106,235
1864	18,552,976	1,201,446	1,291,870	21,046,292	17,487,270	986,761
1865	19,642,197	1,209,231	1,279,304	22,130,732	18,296,977	996,947
1866	21,172,370	1,269,250	1,304,205	23,745,825	19,302,458	1,057,308
1867	21,036,291	1,308,197	1,397,042	23,741,530	19,336,702	1,088,602
*1868	21,273,340	1,286,750	1,393,328	23,953,418	19,590,518	1,139,829

* In the year ended 5th April 1868 the "Gross Amount of Property and Profits assessed," does

Note.—The Income Tax was extended to Ireland from

TOTAL OF SCHEDULES A., B., C., D., and E.

Year ended 5th April.	Gross Amount of Property and Profits assessed.				Net Amount of Property	
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.
	£	£	£	£	£	£
1843	227,710,444	23,302,559	—	251,013,003 (Great Britain.)	188,049,570	16,818,465
1844	221,101,717	22,727,945	—	243,829,662 (Great Britain.)	185,543,730	15,494,405
1845	220,464,968	23,832,292	—	244,297,260 (Great Britain.)	184,145,113	15,705,571
1846	227,863,132	25,107,962	—	252,971,094 (Great Britain.)	190,816,368	17,189,723
1847	228,937,702	25,683,501	—	254,621,203 (Great Britain.)	192,852,735	17,567,264
1848	229,868,226	26,545,128	—	256,413,354 (Great Britain.)	194,174,540	17,779,116
1849	231,957,690	27,256,903	—	259,214,593 (Great Britain.)	193,244,486	17,448,582
1850	229,226,929	26,904,830	—	256,131,750 (Great Britain.)	191,083,101	17,270,858
1851	230,419,304	26,973,419	—	257,392,723 (Great Britain.)	191,649,586	17,361,299
1852	231,799,428	27,691,483	—	259,490,911 (Great Britain.)	193,921,282	17,782,210
1853	234,748,094	27,627,037	—	262,375,131 (Great Britain.)	196,557,507	17,916,461
1854	256,333,899	30,551,204	21,397,088	308,282,191	223,812,290	21,577,641
1855	256,008,450	30,543,911	21,586,782	308,139,143	224,660,561	21,816,715
1856	255,864,265	30,166,479	21,390,446	307,421,190	225,499,478	22,091,049
1857	261,069,680	30,498,404	21,488,343	313,056,427	230,496,959	22,450,741
1858	274,724,847	29,558,899	22,855,106	327,138,852	246,235,295	23,903,968
1859	275,962,072	29,168,297	22,997,047	328,127,416	247,268,021	23,688,952
1860	282,312,309	29,913,124	22,962,885	335,188,318	252,129,347	24,427,393
1861	282,248,060	30,407,757	22,998,394	335,654,211	253,647,052	24,952,471
1862	295,894,976	32,252,691	23,597,574	351,745,241	267,134,668	26,537,297
1863	302,828,234	32,656,032	23,658,631	359,142,897	273,404,815	27,076,111
1864	313,639,959	33,706,047	23,756,836	371,102,842	276,520,647	27,137,918
1865	335,175,427	36,195,384	24,457,869	395,828,680	296,031,791	29,540,024
1866	350,277,476	37,616,391	25,211,313	413,105,180	309,175,247	30,816,558
1867	358,437,953	39,259,529	26,076,086	423,773,568	316,676,079	32,399,138
1868	365,366,419	38,933,155	26,069,397	430,368,971	328,062,473	33,057,405

Note.—The Income Tax was extended to Ireland from

INCOME TAX.

and the Amount of Duty charged under each of the Schedules A., B., C., D., and E., in each Year, from the ended 5th April 1868 inclusive—*continued.*

SCHEDULE E.

AND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	9,537,634 (Great Britain.)	269,402	8,779	—	278,181 (Great Britain.)	1843
—	11,202,377	318,278	8,458	—	326,736	1844
—	10,958,777	311,125	8,506	—	319,631	1845
—	11,317,473	317,617	12,476	—	330,093	1846
—	11,559,874	324,651	12,512	—	337,163	1847
—	11,806,834	331.210	13,156	—	344,366	1848
—	12,082,834	338,647	13,769	—	352,416	1849
—	11,594,330	324,351	13,817	—	338,168	1850
—	11,388,136	317,662	14,492	—	332,154	1851
—	11.373,497	316,365	15,362	—	331,727	1852
—	11,480,640	319,355	15,497	—	334,852	1853
861,274	14,237,662	354,265	18,593	23,742	396,600	1854
899,761	15,029,818	730,196	39,396	50,118	819,710	1855
925,767	17,008,422	958,462	49,211	59,168	1,066,841	1856
942,338	17,438,154	984,046	52,405	60,754	1,097,205	1857
981,434	18,111,401	450,344	24,340	27,714	502,398	1858
1,095,133	18,815,362	350,368	18,803	22,815	391,986	1859
1,030,787	18,851,200	601,983	34,286	37,419	673,688	1860
1.190,351	19,450,712	671,518	39,389	47,543	758,450	1861
1,245,282	20,114,608	626,615	37,545	44,566	708,726	1862
1,237,046	20,700,081	650,429	39,342	44,022	733,793	1863
1,152,707	19,626,738	511,467	28,781	33,602	573,850	1864
1,157,242	20,451,166	457,434	24,923	28,916	511,273	1865
1,168,536	21,528,302	321,617	17,622	19,466	358,705	1866
1,267,144	21,692,448	322.214	18,143	21,109	361,466	1867
1,275,519	22,005,866	407,888	23,746	26,457	458,091	1868

not include, as in preceding years, incomes under £100, and exempt from tax.

5th April 1853, by Act 16 & 17 Vict. cap. 34.

TOTAL OF SCHEDULES A., B., C., D., and E.

AND PROFITS CHARGED TO DUTY.		AMOUNT OF DUTY CHARGED.				Year ended 5th April.
IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	
£	£	£	£	£	£	
—	204,868,035 (Great Britain.)	5,162,665	445,133	—	5,607,798 (Great Britain.)	1843
—	201,038,135	5,093,714	410,309	—	5,504,023	1844
—	199,850,684	5,057,331	416,360	—	5,473,691	1845
—	208,006,091	5,255,860	454,318	—	5,710,178	1846
—	210,419,999	5,320,172	470,645	—	5,790,817	1847
—	211,953,656	5,358,260	476,410	—	5,834,670	1848
—	210,693,068	5,327,389	465,591	—	5,792,980	1849
—	208,353,959	5,268,252	461,022	—	5,729,274	1850
—	209,010,885	5,290,224	463,956	—	5,754,180	1851
—	211,703,492	5,368,815	477,482	—	5,846,297	1852
—	214,473,968	5,450,782	481,200	—	5,931,982	1853
21,334,448	266,724,379	6,083,079	564,749	567,309	7,215,137	1854
21,231,567	267,708,843	12,086,522	1,140,730	1,130,839	14,358,091	1855
21,086,715	268,677,242	13,942,795	1,318,727	1,283,986	16,545,508	1856
21,166,323	274,114,023	14,286,082	1,339,835	1,289,415	16,915,332	1857
22,555,245	292,694,508	6,682,999	623,090	599,436	7,905,525	1858
22,710,015	293,666,988	4,876,255	447,214	435,436	5,758,905	1859
22,676,138	299,232,878	8,827.618	819,697	777,572	10,424,887	1860
22,746,342	301,345,865	9,837,978	926,626	862,627	11,627,231	1861
23,399,021	317,070,986	9,313,782	882,337	793,984	10,990,103	1862
23,468,203	323,949,129	9,551,214	901,257	796,170	11,248,641	1863
23,037,485	326,696,050	7,661,476	723,766	616,190	9,001,432	1864
23,729,839	349,301,654	7,036,422	675,481	546,615	8,258,518	1865
24,438,748	364,430,553	4,912,036	474,947	376,371	5,763,354	1866
25,267,685	374,342,902	5,038,245	500,214	390,036	5,928,495	1867
25,422,488	386,542,366	6,516,109	636,044	489,215	7,641,368	1868

5th April 1853, by Act 16 & 17 Vict. cap. 34.

INCOME TAX.—SCHEDULE A.

An ACCOUNT of the GROSS AMOUNT of PROPERTY and PROFITS assessed under the different Heads of Assesment in SCHEDULE A. of the INCOME TAX ACT in each Year, from the Year ended 5th April 1843, to the Year ended 5th April 1868 inclusive.

Year ended 5th April.	LANDS, INCLUDING TITHES, COMMUTED UNDER TITHES COMMUTATION ACT.				MESSUAGES.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1843	40,167,088	5,586,528	—	45,753,616	35,556,400	2,919,339	—	38,475,739
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Cannot be distinguished.
1845								
1846	41,226,665	5,509,014	—	46,735,679	36,575,690	2,960,630	—	39,536,320
1847	41,214,960	Cannot be distinguished.	—	41,214,960 England only.	37,009,818	Cannot be distinguished.	—	37,009,818 England only.
1848	41,179,713	5,631,986	—	46,811,699	37,282,140	3,198,966	—	40,481,106
1849	42,347,870	5,634,351	—	47,982,221	38,822,453	3,492,587	—	42,315,040
1850	42,329,254	5,586,267	—	47,915,521	39,055,523	3,607,068	—	42,662,591
1851	42,290,366	5,543,256	—	47,833,622	39,353,530	3,624,304	—	42,977,834
1852	41,118,329	5,486,819	—	46,605,148	40,046,762	3,783,574	—	43,830,366
1853	41,086,269	5,499,404	—	46,585,673	40,621,408	3,847,004	—	44,468,412
1854	41,085,081	5,687,175	Cannot be distinguished until the Year 1861.	46,772,256	42,828,318	4,131,020	Cannot be distinguished until the Year 1861.	46,959,338
1855	41,236,589	5,725,045		46,961,634	43,425,146	4,209,060		47,634,206
1856	41,117,626	5,872,714		46,990,340	44,709,509	4,239,216		48,948,725
1857	41,176,957	5,932,156		47,109,113	44,994,174	4,358,398		49,352,572
1858	42,684,577	6,254,218		48,938,795	47,438,766	4,703,733		52,142,499
1859	42,701,895	6,230,021		48,931,916	48,138,024	4,842,322		52,980,346
1860	42,940,209	6,281,680		49,221,889	48,779,076	4,988,840		53,767,916
1861	42,975,768	6,356,800		49,332,568	49,505,163	5,109,115		54,614,278
1862	44,639,211	6,675,244	8,990,830	60,305,285	53,234,970	5,355,425	3,333,783	61,924,178
1863	44,611,281	6,715,341	8,747,754	60,074,376	54,103,563	5,447,186	3,585,809	63,136,558
1864	44,672,219	6,717,827	8,728,794	60,118,840	55,120,765	5,575,909	3,636,347	64,333,021
1865	46,403,437	6,830,639	8,893,060	62,127,136	59,285,537	5,801,551	3,670,106	68,757,194
1866	46,421,748	6,849,704	9,142,809	62,414,261	60,812,381	5,951,568	3,449,229	70,213,178
1867	46,492,268	6,964,704	9,240,370	62,697,342	62,467,262	6,182,176	3,525,958	72,175,396
1868	47,711,252	7,186,295	9,211,018	64,108,565	68,012,873	6,546,093	3,566,937	78,125,903

Great Britain.

Year ended 5th April.	TITHES, NOT COMMUTED.				MANORS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£			£	£	£	£	£
1843	1,960,331	—	—	1,960,331	152,217	—	—	152,217
1844	Cannot be distinguished.	—	—	Cannot be distinguished.	Cannot be distinguished.	—	—	Cannot be distinguished.
1845		—	—			—	—	
1846	804,034	—	—	804,034	197,320	—	—	197,320
1847	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)
1848		—	—			—	—	
1849	505,466	—	—	505,466	163,867	—	—	163,867
1850	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)	—	—	Included with "Other Property." (*See* Note.)
1851		—	—			—	—	
1852	371,928	—	—	371,928	160,963	885	—	161,848
1853	363,011	—	—	363,011	168,449	885	—	169,334
1854	344,960	—	—	344,960	172,013	—	—	172,013
1855	360,259	—	—	360,259	174,257	—	—	174,257
1856	366,897	—	—	366,897	188,556	—	Cannot be distinguished until the Year 1861.	188,556
1857	367,877	—	—	367,877	191,003	—		191,003
1858	209,960	—	—	209,960	203,479	—		203,479
1859	210,587	—	—	210,587	207,538	—		207,538
1860	54,738	—	—	54,738	212,014	—		212,014
1861	60,386	—	—	60,386	209,883	—		209,883
1862	47,277	—	—	47,277	191,983	—	59	192,042
1863	51,374	—	—	51,374	196,581	—	259	196,840
1864	51,344	—	—	51,344	193,308	—	259	193,567
1865	58,178	—	—	58,178	188,944	—	812	189,756
1866	60,352	—	—	60,352	191,307	—	812	192,119
1867	63,333	—	—	63,333	204,485	—	812	205,297
1868	55,511	—	—	55,511	163,172	—	550	163,721

(*continued.*)

INCOME TAX.—SCHEDULE A.

An Account of the Gross Amount of Property and Profits assessed under the different heads of Assessment in Schedule A. of the Income Tax Act, &c.—*continued.*

Year ended 5th April	FINES. England	Scotland	Ireland	United Kingdom	QUARRIES. England	Scotland	Ireland	United Kingdom
	£	£	£	£	£	£	£	£
1843	319,141	902	—	320,043	207,009	33,474	—	240,483
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Cannot be distinguished.
1845			—				—	
1846	302,533	14,222	—	316,755	220,852	41,647	—	262,499
1847	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note).	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
1848			—				—	
1849	284,366	5,628	—	289,994	290,108	42,874	—	332,982
1850	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
1851			—				—	
1852	313,502	309	—	313,811	243,028	47,681	—	290,709
1853	257,033	565	—	257,598	270,342	44,441	—	314,783
1854	268,329	1,916		270,245	267,532	47,553		315,085
1855	295,469	2,161	Cannot	297,630	272,493	50,008	Cannot	322,501
1856	304,959	1,877	be distin-	306,836	274,399	45,575	be distin-	319,974
1857	255,706	1,742	guished	257,448	277,404	43,045	guished	320,449
1858	218,363	2,276	until the	220,639	366,801	49,007	until the	415,808
1859	212,145	3,133	Year	215,278	372,595	47,879	Year	420,474
1860	225,639	3,498	1861.	229,137	366,222	47,021	1861.	413,243
1861	215,819	3,896		219,715	366,908	47,697		414,605
1862	195,219	3,838	32,214	231,271	386,316	48,694	5,008	440,018
1863	213,659	4,953	27,931	246,543	389,759	49,664	5,027	444,450
1864	193,205	3,452	25,115	221,772	407,085	48,684	5,517	461,286
1865	165,645	3,141	27,037	195,823	526,049	56,168	8,005	590,222
1866	243,231	2,869	25,684	271,784	535,305	62,227	8,125	605,657
1867	251,728	5,784	23,264	280,776	Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.			
1868	158,660	5,971	29,697	194,328				

Great Britain.

Year ended 5th April	MINES. England	Scotland	Ireland	United Kingdom	IRON WORKS. England	Scotland	Ireland	United Kingdom
	£	£	£	£	£	£	£	£
1843	1,903,794	177,593	—	2,081,387	412,022	147,413	—	559,435
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Cannot be distinguished.
1845			—				—	
1846	2,005,968	207,425	—	2,213,393	556,772	365,869	—	922,641
1847	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
1848			—				—	
1849	2,174,229	260,039	—	2,434,268	738,278	261,114	—	999,392
1850	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)	Included with "Other Property." (*See* Note.)		—	Included with "Other Property." (*See* Note.)
1851			—				—	
1852	2,110,285	263,705	—	2,373,990	629,299	175,408	—	805,407
1853	2,061,161	278,362	—	2,339,523	660,994	172,358	—	833,352
1854	2,504,173	305,560		2,809,733	861,102	424,579		1,285,681
1855	2,588,198	302,584	Cannot	2,890,782	890,539	487,509	Cannot	1,378,048
1856	2,657,975	328,089	be distin-	2,986,064	915,830	511,138	be distin-	1,426,968
1857	2,694,461	311,583	guished	3,006,044	983,735	475,753	guished	1,459,488
1858	3,485,150	337,219	until the	3,822,369	1,249,531	641,469	until the	1,881,000
1859	3,548,923	337,429	Year	3,886,352	1,213,635	563,288	Year	1,776,923
1860	3,658,517	356,938	1861.	4,015,455	1,134,012	383,218	1861.	1,517,230
1861	3,802,201	393,290		4,195,491	1,112,049	506,932		1,618,981
1862	3,906,473	450,225	79,412	4,436,110	778,609	300,677	303	1,079,589
1863	3,987,395	444,832	83,471	4,515,698	728,985	291,966	303	1,021,254
1864	4,046,527	469,310	55,949	4,571,786	792,463	336,683	404	1,129,550
1865	4,276,567	466,839	85,983	4,829,389	1,247,597	550,834	—	1,798,431
1866	4,506,333	486,821	87,150	5,080,304	1,341,214	498,836	—	1,840,050
	Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.				Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.			

Great Britain.

(*continued.*)

INCOME TAX.—SCHEDULE A.

An Account of the Gross Amount of Property and Profits assessed under the different Heads of Assessment in, of the Income Tax Act, &c.—*continued.*

Year ended 5th April.	FISHERIES.				CANALS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1843	11,105	47,810	—	58,915	1,229,202	77,891	—	1,307,093
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Cannot be distinguished.
1845			—				—	
1846	12,000	33,005	—	45,005	1,212,026	49,372	—	1,261,398
1847	Included with "Other Property." (*See Note.*)		—	Included with "Other Property." (*See Note*).	Included with "Other Property. (*See Note.*)		—	Included with "Other Property. (*See Note*).
1848			—				—	
1849	15,412	44,166	—	59,578	1,106,545	66,769	—	1,173,314
1850	Included with "Other Property." (*See Note.*)		—	Included with "Other Property." (*See Note*).	Included with "Other Property." (*See Note.*)		—	Included wtih "Other Property." (*See Note*).
1851			—				—	
1852	17,261	36,442	—	53,703	922,627	93,304	—	1,015,931
1853	26,910	35,381	—	62,291	919,278	80,083	—	999,361
1854	16,465	44,818	Cannot be distinguished until the Year 1861.	61,283	831,118	59,583	Cannot be distinguished until the Year 1861.	890,701
1855	17,625	44,114		61,739	825,591	58,353		883,944
1856	17,699	44,339		62,038	823,088	58,758		881,846
1857	15,820	47,614		63,434	830,432	58,451		888,883
1858	17,959	50,086		68,045	802,765	70,179		872,944
1859	18,597	52,607		71,204	779,405	70,889		850,294
1860	16,840	54,847		71,687	772,312	70,684		842,996
1861	25,276	56,998		82,274	850,982	70,672		921,654
1862	18,818	57,032	11,589	87,439	857,701	74,384	29,080	961,165
1863	19,642	55,805	10,771	86,218	835,845	74,141	27,788	937,774
1864	23,144	59,949	11,860	94,953	828,851	74,333	32,442	935,626
1865	30,913	65,090	12,004	108,007	785,809	84,303	29,605	899,717
1866	33,736	65,399	15,215	114,350	845,648	86,733	29,825	962,206

Great Britain.

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

Year ended 5th April.	RAILWAYS.				GAS WORKS.			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1843	2,417,610	181,333	—	2,598,943	Included in the "Other Property." (*See Note.*)		—	Included with "Other Property." (*See Note.*)
1844	Cannot be distinguished.		—	Cannot be distinguished.	Cannot be distinguished.		—	Cannot be distinguished.
1845			—				—	
1846	3,774,516	232,184	—	4,006,700	573,032	65,798	—	638,830
1847	4,279,326	Cannot be distinguished.	—	4,279,326 England only.	Included with "Other Property." (*See Note.*)		—	Included with "Other Property." (*See Note*).
1848	5,465,584	405,164	—	5,870,748			—	
1849	5,790,386	549,801	—	6,340,187	648,898	61,522	—	710,420
1850	5,320,438	614,022	—	5,934,460	Included with "Other Property." (*See Note.*)		—	Included with "Other Property." (*See Note*).
1851	5,662,441	546,003	—	6,208,444			—	
1852	6,442,032	648,899	—	7,090,931	655,671	103,842	—	759,513
1853	7,211,409	664,521	—	7,875,930	653,182	108,816	—	761,998
1854	7,708,426	823,306	Cannot be distinguished until the Year 1861.	8,531,732	661,726	118,955	Cannot be distinguished until the Year 1861.	780,681
1855	8,291,162	839,640		9,130,802	670,295	119,932		790,227
1856	8,630,356	898,873		9,529,229	677,865	114,642		792,507
1857	9,209,449	891,292		10,100,741	680,130	104,755		784,885
1858	10,450,401	1,246,592		11,696,993	843,060	112,958		956,018
1859	10,631,816	1,264,675		10,896,491	872,805	117,641		990,446
1860	10,732,838	1,299,724		12,032,562	918,702	122,646		1,041,348
1861	11,652,058	1,512,816		13,164,874	1,005,187	123,955		1,129,142
1862	12,413,177	1,603,283	797,689	14,814,149	1,135,410	122,450	59,773	1,317,633
1863	12,583,668	1,655,627	885,410	15,124,705	1,215,886	116,262	59,362	1,391,510
1864	12,971,767	1,634,296	848,642	15,454,705	1,252,588	117,301	65,671	1,435,560
1865	13,882,200	1,772,523	920,853	16,575,576	1,618,071	145,716	84,735	1,848,522
1866	15,624,216	1,951,095	961,628	18,536,939	1,663,039	142,698	85,831	1,891,568

Great Britain.

Transferred to Schedule D. from 5th April 1866, by Act 29 Vict. cap. 36.

(*continued.*)

INCOME TAX.—SCHEDULE A.

An Account of the Gross Amount of Property and Profits assessed under the different Heads of Assessment in Schedule A. of the Income Tax Act, &c.—*continued.*

Year ended 5th April.	OTHER PROPERTY.*				GENERAL PROFITS.†			
	England.	Scotland.	Ireland.	United Kingdom.	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£	£	£	£	£
1843	1,466,815	309,480	—	Great Britain. 1,776,295	Cannot be distinguished.		—	Cannot be distinguished.
1844	Cannot be distinguished		—	Great Britain. Cannot be distinguished.			—	
1845			—				—	
1846	1,039,769	255,380	—	1,295,149	223,076		—	223,076 England only.
1847	7,254,962	Cannot be distinguished.	—	Great Britain. 7,254,962 England only.	Cannot be distinguished.	Cannot be distinguished.	—	Cannot be distinguished.
1848	7,245,034	1,035,572	—	8,280,606			—	
1849	1,522,802	295,572	—	1,818,374	127,792		—	127,792 England only.
1850	7,512,744	999,406	—	8,512,150	Cannot be distinguished.		—	Cannot be distinguished.
1851	7,503,632	1,006,439	—	8,510,071			—	
1852	1,756,310	268,109	—	2,024,419	91,854	50,460	—	Great Britain. 142,314
1853	1,780,633	252,149	—	2,032,782	92,886	44,827	—	137,713
1854	1,632,120	253,604	Cannot be distinguished until the year 1861.	1,885,724	92,946	49,452	Cannot be distinguished until the year 1861.	142,398
1855	1,659,427	249,227		1,908,654	128,278	56,804		185,082
1856	1,710,733	250,596		1,961,329	127,757	62,964		190,721
1857	1,798,003	248,575		2,046,578	127,917	70,447		198,364
1858	1,860,290	267,794		2,128,084	147,163	73,790		220,953
1859	1,865,833	277,086		2,142,919	149,286	78,487		227,773
1860	2,080,266	285,502		2,365,768	191,364	79,482		270,846
1861	2,078,595	339,060		2,417,655	198,263	80,460		278,723
1862	1,934,846	351,786	48,576	2,335,208	384,196	85,500	10,622	480,318
1863	2,031,850	338,309	48,429	2,418,588	358,946	85,760	11,777	456,483
1864	2,083,153	348,747	50,406	2,482,306	357,456	91,522	9,294	458,272
1865	2,485,831	356,960	60,762	2,903,553	386,721	120,466	8,654	515,841
1866	2,541,350	369,116	63,026	2,973,492	324,602	126,598	7,579	458,779
1867	Transferred to Schedule D., from 5th April 1866, by Act 29 Vict. cap. 36.				1,217,824	156,970	70,877	1,445,671
1868					239,919	159,768	23,663	423,350

Year ended 5th April.	TOTAL.			
	England.	Scotland.	Ireland.	United Kingdom.
	£	£	£	£
1843	85,802,734	9,481,763	—	Great Britain. 95,284,497
1844	85,700,123	8,817,480	—	94,517,603
1845	86,573,636	8,726,612	—	95,300,248
1846	88,724,253	9,734,546	—	98,458,799
1847	89,759,066	9,907,938	—	99,667,004
1848	91,172,471	10,271,688	—	101,444,159
1849	94,538,472	10,714,423	—	105,252,895
1850	94,217,959	10,806,763	—	105,024,722
1851	94,809,969	10,720,002	—	105,529,971
1852	94,879,851	10,959,437	—	105,839,288
1853	96,172,965	11,028,796	—	107,201,761
1854	99,274,309	11,947,791	11,767,810	122,989,910
1855	100,835,328	12,144,437	11,892,120	124,871,885
1856	102,221,249	12,428,781	11,878,545	126,528,575
1857	103,603,068	12,543,811	11,952,285	128,099,164
1858	109,978,265	13,809,321	12,826,739	136,614,325
1859	110,923,084	13,885,457	12,858,701	137,667,242
1860	112,082,749	13,974,080	12,893,829	138,950,658
1861	114,058,538	14,601,691	13,003,554	141,663,783
1862	120,124,206	15,128,538	13,398,938	148,651,682
1863	121,328,434	15,279,846	13,494,091	150,102,371
1864	122,993,875	15,478,013	13,470,700	151,942,588
1865	131,341,499	16,254,230	13,801,616	161,397,345
1866	135,144,462	16,593,664	13,876,913	165,615,039
1867	110,696,900	13,309,634	12,861,281	136,867,815
1868	116,341,387	13,898,127	12,831,865	143,071,379

* "Other Property" comprises salt springs or works, alum mines or works, docks, drains, and levels, rights of market and fairs, tolls, bridges, and ferries; and for the years ending 5th April 1843, 1847, 1848, 1850, and 1851, various other profits appertaining to the foregoing heads in this account, which cannot be distinguished for those years.

† "General Profits" includes all other profits arising from lands, tenements, hereditaments, or heritages not in the actual possession or occupation of the party to be charged and not before enumerated.

Note.—The Income Tax was extended to Ireland from 5th April 1853 by Act 16 & 17 Vict. cap. 34.

INCOME TAX—SCHEDULE D.

An ACCOUNT of the NUMBER of PERSONS and the AMOUNT of PROFITS charged to INCOME TAX under SCHEDULE D distinguished in CLASSES, in each Year, from the Year ending 5th April 1843 to the Year ending 5th April 186 inclusive.

Year ended 5th April.	Under £150 a Year.								£150 and under £200.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		United Kingdom	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£		£		£				£
1843					—	—			39,666	6,280,117			—	—	32,366	6,280,117
1844		(*See Note.*)			—	—				(*See Note.*)			—	—	England only.	
1845					—	—							—	—		
1846	31,165	2,453,847	5,630	344,338	—	—	36,845	2,798,185	35,595	5,651,215	2,797	450,981	—	—	38,392	6,102,19
1847		2,363,802		349,759	—	—		2,713,561		5,746,022		449,016	—	—		6,195,0
1848		2,234,157		287,177	—	—		2,521,334		5,677,689		458,987	—	—		6,136,67
1849	29,973	2,334,024	5,826	340,199	—	—	35,799	2,674,223	35,995	5,662,599	2,907	462,710	—	—	38,902	6,125,3
1850	29,058	2,246,242	5,886	320,223	—	—	34,944	2,566,465	36,093	5,652,273	2,913	461,259	—	—	39,006	6,113,5
1851	28,127	2,192,613	5,740	318,215	—	—	33,867	2,510,828	36,620	5,790,825	2,855	456,452	—	—	39,475	6,247,27
1852	28,236	2,224,522	5,756	330,362	—	—	33,992	2,554,884	37,213	5,806,789	2,926	465,792	—	—	40,139	6,272,5
1853	27,450	2,155,314	5,719	316,781	—	—	33,169	2,472,095	37,738	5,897,650	2,792	456,816	—	—	40,530	6,354,4
	Under £100 a Year.								£100 and under £200.							
1854	17,286	1,181,211	3,258	197,944	3,148	175,673	23,692	1,554,828	149,398	17,258,775	16,694	1,674,404	8,649	1,095,346	174,741	20,028,52
1855	18,506	1,160,433	3,385	195,765	1,382	90,350	23,273	1,446,548	145,526	16,962,677	16,168	1,575,763	10,577	1,216,034	172,271	19,754,47
1856	17,600	1,129,877	3,316	189,192	1,493	94,218	22,409	1,413,287	142,963	16,573,929	16,220	1,552,919	10,373	1,170,925	169,556	19,297,77
1857	17,017	1,101,192	3,331	192,088	1,422	89,035	21,770	1,382,315	144,420	16,641,628	16,316	1,534,017	10,034	1,141,854	170,770	19,317,4
1858	17,544	1,106,758	3,433	196,804	1,302	83,235	22,279	1,386,797	148,529	17,202,685	17,219	1,604,804	10,598	1,209,285	176,346	20,016,77
1859	32,706	1,844,097	9,222	381,552	2,967	164,480	44,895	2,390,129	131,129	16,239,011	11,115	1,365,744	8,931	1,101,920	151,175	18,706,67
1860	13,943	903,055	3,035	179,596	1,227	78,279	18,205	1,160,930	152,215	17,555,033	18,042	1,619,445	10,540	1,195,390	180,797	20,369,80
1861	14,407	935,363	3,295	193,452	1,254	77,999	18,956	1,206,814	155,802	18,001,238	18,973	1,702,490	10,885	1,218,384	185,660	20,922,11
1862	15,170	979,836	3,591	208,553	1,264	78,749	20,025	1,267,138	158,046	18,368,327	19,707	1,774,188	10,826	1,211,356	188,579	21,353,87
1863	15,197	966,952	3,593	207,725	1,224	75,424	20,014	1,250,101	162,841	18,777,294	19,807	1,807,437	10,773	1,211,594	193,421	21,796,32
1864	42,008	1,998,199	14,674	504,143	5,015	238,726	61,697	2,741,068	143,399	12,834,016	9,221	932,669	6,934	674,146	160,054	14,440,83
1865	50,920	2,362,920	16,667	569,564	4,703	222,575	72,290	3,155,059	149,716	13,080,800	9,993	964,535	7,826	731,640	167,535	14,776,97
1866	48,564	2,250,136	16,539	594,260	5,158	245,116	70,261	3,089,512	158,339	13,709,166	10,344	1,029,247	7,696	732,230	176,379	15,470,73
1867	50,067	2,366,505	17,326	635,702	3,628	172,182	71,021	3,174,389	166,234	14,091,730	11,094	1,073,842	9,622	824,298	186,950	15,989,87
1868	56,408	2,651,636	17,042	635,233	3,438	163,162	76,888	3,450,031	168,620	14,415,058	12,461	1,138,398	10,261	867,368	191,342	16,420,76

Year ended 5th April.	£200 and under £300.								£300 and under £400.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons. charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£				£		£		£		£		£
1843	28,370	6,499,684			—	—	28,370	6,499,684	13,429	4,365,020			—	—	13,429	4,365,920
1844					—	—	England only.						—	—	England only.	
1845		(*See Note.*)			—	—				(*See Note.*)			—	—		
1846	27,153	6,061,963	2,288	523,753	—	—	29,441	6,585,716	13,318	4,274,955	1,281	405,539	—	—	14,599	4,680,49
1847		6,198,076		552,824	—	—		6,750,900		4,358,359		428,702	—	—		4,787,06
1848		6,125,572		561,367	—	—		6,686,939		4,349,250		447,479	—	—		4,796,73
1849	26,624	5,901,242	2,350	536,802	—	—	28,974	6,438,044	12,889	4,116,616	1,273	408,108	—	—	14,162	4,524,75
1850	26,640	5,888,234	2,356	508,048	—	—	28,996	6,396,282	12,868	4,108,096	1,188	424,092	—	—	14,056	4,532,18
1851	27,110	5,982,377	2,269	504,950	—	—	29,389	6,487,327	13,134	4,197,406	1,265	407,761	—	—	14,399	4,605,16
1852	27,572	6,043,107	2,243	502,910	—	—	29,815	6,546,017	13,078	4,156,293	1,263	406,586	—	—	14,341	4,562,87
1853	27,950	6,150,597	2,203	496,089	—	—	30,153	6,646,686	13,425	4,273,474	1,261	405,141	—	—	14,686	4,678,61
1854	30,875	6,833,297	2,524	568,775	1,664	560,810	35,063	7,962,882	14,151	4,496,922	1,383	442,435	1,152	375,258	16,686	5,314,6
1855	30,499	6,731,579	2,474	565,158	2,277	539,798	35,250	7,836,535	13,801	4,409,925	1,339	435,148	1,104	360,253	16,244	5,205,3
1856	30,091	6,672,963	2,420	552,003	2,220	497,495	34,731	7,722,461	13,667	4,358,066	1,281	414,588	1,019	336,537	15,967	5,109,1
1857	30,272	6,713,578	2,393	546,355	2,204	488,707	34,869	7,748,640	13,725	4,367,422	1,281	415,421	985	321,783	15,991	5,104,6
1858	31,094	6,943,416	2,517	574,045	2,257	504,408	35,868	8,021,869	14,185	4,523,420	1,339	433,035	964	315,207	16,488	5,271,6
1859	32,924	7,277,205	2,629	600,308	2,436	547,771	37,989	8,425,284	14,577	4,642,593	1,290	419,552	1,086	347,335	16,953	5,409,4
1860	33,742	7,477,836	2,793	589,254	2,451	553,156	38,986	8,620,246	15,265	4,845,443	1,343	433,196	1,102	354,107	17,710	5,632,7
1861	33,676	7,485,518	2,571	587,215	2,395	535,093	38,642	8,607,826	15,214	4,827,411	1,354	443,389	1,095	349,452	17,663	5,620,0
1862	34,394	7,581,961	2,735	624,213	2,354	522,093	39,483	8,728,267	15,700	5,037,525	1,371	445,390	1,083	346,258	18,154	5,829,1
1863	35,100	7,821,850	2,844	639,293	2,276	508,272	40,520	8,969,415	16,235	5,151,665	1,437	467,254	1,094	348,746	18,766	5,967,6
1864	38,530	8,506,130	3,062	698,736	2,345	516,906	43,937	9,721,772	16,866	5,339,139	1,412	461,258	1,100	351,585	19,378	6,151,9
1865	41,296	9,061,754	3,192	738,984	2,285	505,298	46,773	10,306,036	17,700	5,647,104	1,471	481,427	1,145	364,282	20,316	6,492,8
1866	44,648	9,852,399	3,535	808,009	2,419	533,316	50,602	11,193,724	18,910	6,002,215	1,618	527,900	1,196	380,997	21,724	6,911,1
1867	47,842	10,550,328	3,873	862,775	2,649	586,426	54,364	11,999,529	20,300	6,445,581	1,812	559,739	1,209	385,780	23,321	7,391,1
1868	50,118	10,998,100	3,970	894,003	2,845	627,993	56,933	12,519,896	21,087	6,692,217	1,888	607,886	1,259	400,243	24,234	7,700,3

(*continued.*

INCOME TAX.—SCHEDULE D.

Account of the Number of Persons, and the Amount of Profits charged to Income Tax under Schedule D., distinguished in Classes, &c.—*continued.*

£400 AND UNDER £500.

AR ed n il.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£				£
43	6,781	2,897,808			—	—	6,781	2,897,808
44					—	—	England only.	
45		(*See Note.*)			—	—		
46	6,572	2,785,367	672	288,631	—	—	7,244	3,073,998
47		2,785,311		276,888	—	—		3,062,199
48		2,790,512		290,254	—	—		3,080,766
49	6,249	2,607,589	647	273,175	—	—	6,896	2,880,764
50	6,297	2,638,717	604	258,645	—	—	6,901	2,897,362
51	6,321	2,666,560	647	276,071	—	—	6,968	2,942,631
52	6,352	2,652,844	655	278,260	—	—	7,007	2,931,104
53	6,565	2,733,335	630	266,487	—	—	7,195	2,999,822
54	6,676	2,788,816	693	294,162	559	240,994	7,928	3,323,972
55	6,606	2,776,029	702	301,298	538	240,900	7,846	3,318,227
56	6,504	2,727,380	669	285,751	542	230,465	7,715	3,243,596
57	6,767	2,822,032	640	272,762	536	229,509	7,943	3,324,303
58	6,839	2,866,873	689	290,928	556	233,331	8,084	3,391,132
59	7,111	2,975,712	718	307,994	542	237,268	8,371	3,520,974
60	7,418	3,096,286	712	302,752	572	242,043	8,702	3,641,081
61	7,394	3,098,026	718	309,712	561	237,782	8,673	3,645,520
62	7,680	3,202,391	752	322,420	536	224,861	8,968	3,749,672
63	7,946	3,316,262	777	336,352	548	214,949	9,271	3,867,563
64	8,525	3,557,039	788	336,025	523	220,517	9,836	4,113,581
65	9,137	3,800,558	836	363,313	528	221,569	10,501	4,385,440
66	9,784	4,074,003	899	386,775	541	226,625	11,224	4,687,403
67	10,162	4,234,209	965	411,863	607	253,962	11,734	4,900,034
68	10,710	4,454,537	984	418,403	629	263,161	12,323	5,136,101

Great Britain: 6,896 / 2,880,764 ; 6,901 / 2,897,362 ; 6,968 / 2,942,631 ; 7,007 / 2,931,104 ; 7,195 / 2,999,822

£500 AND UNDER £600.

England.		Scotland.		Ireland.		United Kingdom.	
Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
	£		£		£		£
4,780	2,520,451			—	—	4,780	2,520,451
				—	—	England only.	
	(*See Note.*)			—	—		
4,956	2,572,572	432	231,400	—	—	5,388	2,803,972
	2,579,169		251,507	—	—		2,830,676
	2,598,810		260,059	—	—		2,858,869
4,555	2,344,289	455	236,318	—	—	5,010	2,580,607
4,573	2,353,575	444	233,167	—	—	5,017	2,586,742
4,663	2,399,493	456	238,722	—	—	5,119	2,638,215
4,739	2,431,485	431	225,740	—	—	5,170	2,657,225
4,810	2,467,040	451	234,959	—	—	5,261	2,701,999
5,104	2,617,549	540	280,273	390	204,968	6,034	3,103,312
4,930	2,532,517	539	280,795	348	182,746	5,817	2,995,536
4,923	2,530,590	491	254,993	353	184,697	5,767	2,970,280
4,962	2,561,408	509	266,720	370	191,173	5,841	3,019,301
5,094	2,637,488	566	291,484	377	195,585	6,037	3,124,557
5,230	2,681,689	490	257,686	411	213,216	6,131	3,152,591
5,511	2,831,480	562	292,886	411	213,331	6,484	3,337,697
5,499	2,839,236	567	297,253	401	207,228	6,467	3,343,717
5,848	3,004,452	576	299,787	396	203,190	6,820	3,507,429
6,053	3,106,807	591	307,968	392	197,230	7,036	3,612,005
6,434	3,302,398	663	346,180	419	215,912	7,516	3,864,490
6,762	3,462,440	666	348,191	400	205,782	7,828	4,016,413
7,424	3,814,110	721	375,779	410	210,239	8,555	4,400,128
8,020	4,092,931	813	423,606	424	218,950	9,257	4,735,487
8,213	4,185,875	778	406,856	461	237,423	9,452	4,830,154

Great Britain: 5,388 / 2,803,972 ; 5,010 / 2,580,607 ; 5,017 / 2,586,742 ; 5,119 / 2,638,215 ; 5,170 / 2,657,225 ; 5,261 / 2,701,999

£600 AND UNDER £700.

AR ded h ril.	England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£				£
43	2,672	1,697,791			—	—	2,672	1,697,791
44					—	—	England only.	
45		(*See Note.*)			—	—		
46	2,760	1,727,087	302	188,256	—	—	3,062	1,915,343
47		1,731,654		180,419	—	—		1,912,073
48		1,703,243		181,691	—	—		1,884,934
49	2,630	1,625,748	240	149,248	—	—	2,870	1,774,996
50	2,610	1,615,966	264	164,766	—	—	2,874	1,780,732
51	2,591	1,605,460	260	162,518	—	—	2,851	1,767,978
52	2,664	1,649,746	270	167,505	—	—	2,934	1,817,251
53	2,746	1,684,462	276	172,986	—	—	3,022	1,857,448
54	2,858	1,751,601	317	202,117	226	144,139	3,401	2,097,857
55	2,861	1,764,364	291	182,378	243	150,657	3,395	2,097,399
56	2,757	1,710,018	304	189,592	225	139,457	3,286	2,039,067
57	2,813	1,739,950	292	182,684	209	131,588	3,314	2,054,222
58	2,997	1,851,589	331	206,828	272	176,786	3,600	2,235,203
59	3,000	1,845,121	313	195,426	256	167,321	3,569	2,207,868
60	3,126	1,922,867	342	205,857	250	154,729	3,718	2,283,453
61	3,136	1,927,418	313	201,244	244	149,734	3,693	2,278,396
62	3,302	2,035,599	331	204,382	251	155,521	3,884	2,395,502
63	3,514	2,163,949	348	219,709	262	168,130	4,124	2,551,788
64	3,696	2,276,446	330	213,390	245	151,959	4,271	2,641,795
65	3,899	2,401,526	394	246,658	262	162,390	4,555	2,810,574
66	4,222	2,595,672	419	261,117	266	164,404	4,907	3,021,193
67	4,470	2,745,537	469	292,076	277	170,790	5,216	3,208,403
68	4,622	2,844,407	504	314,425	274	169,006	5,400	3,327,838

Great Britain: 3,062 / 1,915,343 ; 2,874 / 1,780,732 ; 2,851 / 1,767,978 ; 2,934 / 1,817,251 ; 3,022 / 1,857,448

£700 AND UNDER £800.

England.		Scotland.		Ireland.		United Kingdom.	
Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
	£		£				£
1,874	1,360,678			—	—	1,874	1,360,678
				—	—	England only.	
	(*See Note.*)			—	—		
1,878	1,377,100	187	137,027	—	—	2,065	1,514,127
	1,438,018		139,167	—	—		1,577,185
	1,395,685		146,355	—	—		1,542,040
1,697	1,235,393	155	113,031	—	—	1,852	1,348,424
1,684	1,231,175	168	122,109	—	—	1,852	1,353,284
1,745	1,269,899	187	135,473	—	—	1,932	1,405,372
1,747	1,269,064	211	154,624	—	—	1,958	1,423,688
1,802	1,312,419	211	153,714	—	—	2,013	1,466,133
1,862	1,364,590	205	150,075	150	110,194	2,217	1,624,859
1,859	1,350,746	236	173,370	127	92,863	2,222	1,616,979
1,783	1,294,840	220	158,841	142	105,236	2,145	1,558,917
1,865	1,347,980	201	147,616	141	104,325	2,207	1,599,921
1,904	1,373,979	197	148,177	160	117,267	2,261	1,639,423
2,010	1,455,781	188	138,252	163	118,943	2,361	1,712,976
2,080	1,502,027	215	162,186	172	126,003	2,467	1,790,216
2,090	1,511,988	224	162,303	173	129,998	2,487	1,804,289
2,043	1,489,178	253	184,755	162	118,715	2,458	1,792,648
2,118	1,532,464	230	168,115	148	109,952	2,496	1,810,531
2,277	1,646,486	272	200,423	137	99,684	2,686	1,946,593
2,452	1,767,510	302	221,764	137	99,416	2,891	2,088,690
2,630	1,903,503	324	237,741	150	108,293	3,104	2,249,537
2,766	2,013,999	324	238,005	143	103,182	3,233	2,355,186
2,792	2,023,056	348	256,375	158	114,581	3,298	2,394,012

Great Britain: 2,065 / 1,514,127 ; 1,852 / 1,348,424 ; 1,852 / 1,353,284 ; 1,932 / 1,405,372 ; 1,958 / 1,423,688 ; 2,013 / 1,466,133

(*continued.*)

INCOME TAX.—SCHEDULE D.

An Account of the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D., distinguished in Classes, &c.—*continued.*

Year ended 5th April.	£800 and under £900. England. Number of Persons charged.	England. Amount of Profits charged.	Scotland. Number of Persons charged.	Scotland. Amount of Profits charged.	Ireland. Number of Persons charged.	Ireland. Amount of Profits charged.	United Kingdom. Number of Persons charged.	United Kingdom. Amount of Profits charged.	£900 and under £1,000. England. Number of Persons charged.	England. Amount of Profits charged.	Scotland. Number of Persons charged.	Scotland. Amount of Profits charged.	Ireland. Number of Persons charged.	Ireland. Amount of Profits charged.	United Kingdom. Number of Persons charged.	United Kingdom. Amount of Profits charged.
		£		£		£		£		£		£		£		£
1843	1,442	1,193,063			—	—	1,442	1,193,063	894	832,952			—	—	894	832,952
1844		(*See Note*).			—	—	England only.			(*See Note*).			—	—	England only.	
1845					—	—							—	—		
1846	1,501	1,236,968	155	128,467	—	—	1,656	1,365,435	834	775,021	90	88,457	—	—	924	863,478
1847		1,277,339		124,287	—	—		1,401,626		718,427		97,499	—	—		815,926
1848		1,285,147		132,355	—	—		1,417,502		720,957		100,966	—	—		821,923
1849	1,412	1,154,893	137	113,617	—	—	1,549	1,268,510	707	657,543	68	63,342	—	—	775	720,885
1850	1,434	1,172,371	134	110,881	—	—	1,568	1,283,252	719	665,561	66	60,428	—	—	785	725,989
1851	1,456	1,191,423	138	114,086	—	—	1,594	1,305,509	715	661,669	74	69,001	—	—	789	730,670
1852	1,547	1,263,800	128	105,581	—	—	1,675	1,369,381	705	652,084	82	76,805	—	—	787	728,889
1853	1,571	1,285,625	139	115,833	—	—	1,710	1,401,458	740	690,877	76	68,894	—	—	816	759,771
1854	1,626	1,323,833	168	137,849	137	114,926	1,931	1,576,608	710	659,153	95	88,278	68	64,114	873	811,545
1855	1,558	1,275,529	159	131,213	126	104,931	1,843	1,511,673	695	647,841	103	96,708	52	48,642	850	793,191
1856	1,552	1,269,065	151	124,926	124	103,195	1,827	1,497,186	704	659,022	100	93,384	50	45,764	854	798,170
1857	1,568	1,280,105	177	145,265	116	99,210	1,861	1,524,580	713	663,971	103	96,627	54	50,092	870	810,690
1858	1,635	1,337,776	183	150,427	108	90,410	1,926	1,578,613	740	689,749	105	97,139	60	55,785	905	842,673
1859	1,681	1,378,773	154	127,185	129	106,412	1,964	1,612,370	789	732,717	100	93,715	52	48,147	941	874,579
1860	1,820	1,494,758	145	120,858	154	125,060	2,119	1,740,676	791	734,255	110	101,996	59	54,300	960	890,551
1861	1,806	1,480,930	140	115,741	141	116,039	2,087	1,712,710	783	721,276	106	92,881	61	55,907	950	870,064
1862	1,850	1,508,793	198	163,638	138	113,435	2,186	1,785,866	773	722,948	105	90,486	58	55,303	936	868,737
1863	1,826	1,496,167	179	147,261	138	111,216	2,145	1,754,644	836	771,269	103	104,583	51	50,022	990	925,874
1864	2,040	1,654,633	191	157,023	142	116,069	2,373	1,927,725	834	770,001	110	106,700	59	55,575	1,003	932,276
1865	2,171	1,766,830	188	155,205	134	109,333	2,493	2,031,368	947	866,165	123	114,764	66	60,691	1,136	1,041,620
1866	2,233	1,820,822	224	185,462	138	112,628	2,595	2,118,912	970	893,083	140	130,599	61	56,441	1,171	1,080,123
1867	2,439	1,983,506	266	217,241	145	118,303	2,850	2,319,050	903	832,845	134	120,995	83	78,064	1,120	1,031,904
1868	2,531	2,067,605	256	211,978	165	134,639	2,952	2,414,222	957	895,548	147	137,965	71	65,543	1,175	1,098,156

Year ended 5th April.	£1,000 and under £2,000. England. Number of Persons charged.	England. Amount of Profits charged.	Scotland. Number of Persons charged.	Scotland. Amount of Profits charged.	Ireland. Number of Persons charged.	Ireland. Amount of Profits charged.	United Kingdom. Number of Persons charged.	United Kingdom. Amount of Profits charged.	£2,000 and under £3,000. England. Number of Persons charged.	England. Amount of Profits charged.	Scotland. Number of Persons charged.	Scotland. Amount of Profits charged.	Ireland. Number of Persons charged.	Ireland. Amount of Profits charged.	United Kingdom. Number of Persons charged.	United Kingdom. Amount of Profits charged.
		£		£		£		£		£		£		£		£
1843	4,228	5,676,127			—	—	4,228	5,676,127	1,235	2,901,066			—	—	1,235	2,901,066
1844		(*See Note.*)			—	—	England only.			(*See Note.*)			—	—	England only.	
1845					—	—							—	—		
1846	4,797	6,274,673	490	649,531	—	—	5,287	6,924,204	1,385	3,199,047	138	314,385	—	—	1,523	3,513,432
1847		6,250,110		682,881	—	—		6,932,991		3,195,571		345,306	—	—		3,540,877
1848		6,174,385		657,630	—	—		6,832,015		3,096,651		334,413	—	—		3,431,064
1849	4,210	5,458,363	449	555,020	—	—	4,659	6,013,383	1,171	2,693,255	111	263,819	—	—	1,282	2,957,074
1850	4,237	5,495,781	407	521,743	—	—	4,644	6,017,524	1,166	2,696,632	105	246,736	—	—	1,271	2,943,368
1851	4,295	5,552,931	413	544,855	—	—	4,708	6,097,786	1,219	2,818,823	123	289,479	—	—	1,342	3,108,302
1852	4,359	5,606,329	440	585,750	—	—	4,799	6,192,079	1,271	2,924,384	125	293,792	—	—	1,396	3,218,176
1853	4,394	5,660,625	450	584,479	—	—	4,844	6,245,104	1,318	3,084,335	138	326,718	—	—	1,456	3,361,053
1854	4,788	6,173,412	562	732,056	344	455,691	5,694	7,361,159	1,393	3,180,272	175	414,730	81	191,348	1,649	3,786,350
1855	4,775	6,168,783	549	781,458	352	468,424	5,676	7,418,665	1,393	3,183,425	164	352,502	89	207,463	1,646	3,743,390
1856	4,739	6,104,141	532	694,535	342	452,343	5,613	7,251,019	1,333	3,093,231	170	394,949	90	208,015	1,593	3,696,195
1857	4,876	6,263,116	547	716,815	318	420,470	5,741	7,400,401	1,388	3,233,229	180	422,267	89	208,672	1,657	3,864,168
1858	4,966	6,397,684	573	748,923	327	429,616	5,866	7,576,223	1,474	3,362,333	179	419,549	97	224,397	1,750	4,006,279
1859	5,004	6,412,049	552	728,262	329	427,123	5,885	7,567,434	1,454	3,339,996	145	337,574	92	215,017	1,691	3,892,587
1860	5,325	6,862,307	607	784,075	307	399,038	6,239	8,045,420	1,597	3,679,312	171	398,632	103	236,931	1,871	4,314,875
1861	5,424	6,885,507	596	802,914	305	397,282	6,325	8,085,703	1,585	3,638,913	176	405,725	96	222,327	1,857	4,266,965
1862	5,489	7,030,180	603	794,837	318	409,614	6,410	8,234,631	1,669	3,839,192	202	469,614	94	221,332	1,965	4,530,138
1863	5,773	7,335,135	631	841,294	318	408,143	6,722	8,584,572	1,750	3,984,528	205	472,715	95	211,977	2,050	4,669,220
1864	6,148	7,806,912	714	927,196	315	394,973	7,177	9,129,081	1,873	4,318,160	230	535,695	112	255,646	2,215	5,109,501
1865	6,622	8,415,456	752	992,263	342	427,551	7,716	9,835,270	1,955	4,481,561	249	588,919	103	238,546	2,307	5,309,026
1866	7,085	9,029,521	777	1,012,611	386	486,045	8,248	10,528,177	2,132	4,871,446	274	643,212	95	217,682	2,501	5,732,340
1867	7,279	9,268,278	856	1,105,525	407	512,711	8,542	10,886,514	2,203	4,999,569	272	634,985	124	288,074	2,599	5,922,628
1868	7,429	9,349,694	884	1,151,477	416	531,743	8,729	11,032,914	2,257	5,121,746	279	650,066	134	294,090	2,670	6,065,903

(*continued.*)

INCOME TAX—SCHEDULE D.

An Account of the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D, distinguished in Classes, &c.—*continued.*

AR ded th ril.	£3,000 and under £4,000.								£4,000 and under £5,000.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£		£		£		£		£
43	526	1,789,979			—	—	526 England only.	1,789,979	339	1,480,050			—	—	339 England only.	1,480,050
44		(*See Note.*)			—	—				(*See Note.*)			—	—		
45					—	—							—	—		
46	662	2,193,175	55	175,604	—	—	717	2,368,779	350	1,511,235	42	188,261	—	—	392	1,699,546
47		2,228,455		239,502	—	—		2,467,957		1,673,439		140,481	—	—		1,813,920
48		2,113,168		229,506	—	—		2,342,674		1,558,619		172,793	—	—		1,731,412
49	571	1,899,679	51	169,092	—	—	622	2,068,771	304	1,315,292	23	103,708	—	—	327	1,419,000
50	547	1,806,359	58	194,645	—	—	605	2,001,004	284	1,220,501	15	64,982	—	—	299	1,285,483
51	573	1,895,934	52	174,592	—	—	625	2,070,526	315	1,347,587	23	98,944	—	—	338	1,446,531
52	601	1,970,837	56	190,335	—	—	657	2,161,172	326	1,398,425	26	104,983	—	—	352	1,503,408
53	631	2,077,995	52	174,643	—	—	683	2,252,638	350	1,514,936	31	135,613	—	—	381	1,650,549
54	758	2,478,695	69	223,210	41	141,257	868	2,843,162	381	1,639,757	37	153,719	26	115,403	444	1,913,882
55	741	2,448,420	78	242,534	34	114,763	853	2,805,717	408	1,754,434	58	232,842	23	105,574	489	2,092,850
56	704	2,323,257	77	252,973	41	141,278	822	2,717,508	391	1,753,848	43	188,200	14	63,149	448	2,005,197
57	699	2,322,418	74	248,636	43	141,030	816	2,712,084	399	1,717,780	51	211,197	16	71,732	466	2,000,709
58	717	2,363,421	85	283,854	46	152,318	848	2,799,593	428	1,851,807	44	190,223	12	52,878	484	2,094,913
59	707	2,336,481	74	247,669	43	141,505	824	2,725,655	454	1,994,028	48	210,219	11	47,024	513	2,251,271
60	798	2,609,004	81	268,403	45	150,996	924	3,028,403	454	1,954,283	44	193,705	12	52,314	510	2,200,302
61	809	2,620,212	86	282,751	45	154,918	940	3,057,881	450	1,929,881	43	186,340	11	48,482	504	2,164,703
62	865	2,824,028	82	274,348	44	144,268	991	3,242,644	446	1,946,916	46	197,326	15	65,071	507	2,209,313
63	906	2,995,328	101	335,254	45	144,608	1,052	3,475,190	470	2,045,785	40	176,293	20	92,155	530	2,314,233
64	990	3,262,243	110	364,774	46	153,515	1,146	3,780,532	494	2,132,999	63	280,358	19	84,223	576	2,497,580
65	1,029	3,378,691	109	361,907	50	163,500	1,188	3,904,098	554	2,364,186	73	318,630	28	122,525	655	2,805,341
66	1,114	3,649,370	134	447,748	48	155,105	1,296	4,252,223	581	2,491,051	73	315,671	27	115,988	681	2,922,710
67	1,086	3,573,061	145	482,350	51	166,441	1,282	4,221,852	572	2,451,738	71	310,280	21	91,915	664	2,853,933
68	1,130	3,713,772	157	526,672	62	214,930	1,349	4,455,374	591	2,511,995	71	309,587	24	102,475	686	2,924,057

AR ded th ril.	£5,000 and under £10,000.								£10,000 and under £50,000.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		United Kingdom.	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£		£		£		£		£
43	493	3,388,349			—	—	493 England only.	3,388,349	200	3,595,440			—	—	200 England only.	3,595,440
44		(*See Note.*)			—	—				(*See Note.*)			—	—		
45					—	—							—	—		
46	733	4,799,873	60	407,661	—	—	793	5,207,534	289	5,063,501	30	609,326	—	—	319	5,672,827
47		4,770,438		520,820	—	—		5,291,258		5,806,298		776,328	—	—		6,582,626
48		4,717,015		416,916	—	—		5,133,931		5,869,927		702,219	—	—		6,572,146
49	579	3,824,628	38	254,498	—	—	617	4,079,126	288	5,217,384	23	487,057	—	—	311	5,704,441
50	551	3,737,152	41	274,129	—	—	592	4,011,281	269	4,890,352	15	323,198	—	—	284	5,213,550
51	554	3,751,742	34	241,593	—	—	588	3,993,335	235	4,766,496	27	522,580	—	—	312	5,289,076
52	619	4,043,600	39	267,413	—	—	658	4,311,013	320	5,536,254	31	625,047	—	—	351	6,161,301
53	614	4,150,004	50	355,738	—	—	664	4,505,742	342	5,884,412	31	603,256	—	—	373	6,487,668
54	675	4,481,867	61	414,431	29	206,195	765	5,102,493	403	7,000,758	35	669,674	22	362,160	460	8,032,192
55	703	4,761,138	70	403,430	29	212,999	802	5,377,567	409	7,218,759	36	624,306	19	309,494	464	8,152,559
56	651	4,919,111	50	332,014	27	192,276	728	5,443,401	409	7,572,851	36	640,685	27	371,624	472	8,585,160
57	751	5,048,845	60	394,547	30	209,290	841	5,644,682	413	7,646,514	31	697,888	21	324,155	465	8,668,557
58	792	5,326,675	70	428,210	30	201,059	892	5,955,944	459	8,533,381	36	744,222	24	383,020	519	9,660,623
59	752	4,998,858	64	422,938	27	189,874	843	5,611,670	452	8,560,932	37	705,941	23	393,440	512	9,660,313
60	818	5,493,206	69	469,533	27	165,382	914	6,128,121	475	9,132,365	37	777,477	24	411,764	536	10,321,606
61	827	5,540,868	70	455,485	28	170,986	925	6,167,339	496	9,398,195	34	696,053	25	417,547	555	10,511,795
62	882	5,911,993	80	534,442	35	214,436	997	6,660,871	553	10,135,718	48	977,984	26	439,539	627	11,553,241
63	935	6,193,046	84	576,720	29	196,825	1,048	6,966,591	567	10,996,284	51	1,013,992	22	373,371	640	12,383,647
64	1,025	6,829,870	115	735,200	30	192,797	1,170	7,757,867	661	12,651,222	70	1,413,797	23	383,558	754	14,448,577
65	1,151	7,673,585	132	883,284	44	298,433	1,327	8,855,282	772	14,701,988	94	1,776,087	25	461,920	891	16,939,995
66	1,236	8,161,391	125	822,876	59	406,865	1,420	9,391,132	843	16,326,378	116	2,247,095	43	684,346	1,002	19,257,819
67	1,159	7,647,481	156	1,013,721	59	364,799	1,374	9,044,001	702	12,440,618	104	1,969,614	46	771,061	852	15,181,293
68	1,106	7,118,757	144	1,027,679	50	369,655	1,309	8,516,091	656	11,575,828	98	1,836,199	47	713,605	801	14,125,632

(*continued.*)

INCOME TAX.—SCHEDULE D.

AN ACCOUNT of the Number of Persons and the Amount of Profits charged to Income Tax under Schedule D., distinguished in Classes—*continued.*

Year ended 5th April.	£50,000 and upwards.								Total.							
	England.		Scotland.		Ireland.		United Kingdom.		England.		Scotland.		Ireland.		United Kingdom	
	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.	Number of Persons charged.	Amount of Profits charged.
		£		£		£		£		£		£		£		£
1843	8	580,023			—	—	{ 8 England only.	580,023 }					—	—		
1844					—	—							—	—		
1845		(*See Note.*)			—	—				(*See Note.*)			—	—		
1846	15	1,071,670	1	127,172	—	—	16	1,198,842	133,970	53,029,319	14,700	5,258,789	—	—	148,670	58,288
1847		1,270,257		160,985	—	—		1,431,242		54,390,745		5,716,371	—	—		60,107
1848		1,521,303		199,290	—	—		1,720,593		53,932,090		5,579,457	—	—		59,511
1849	15	1,153,096	4	252,036	—	—	19	1,405,132	129,869	49,201,633	14,757	4,781,780	—	—	144,626	53,983
1850	18	1,405,773	5	315,245	—	—	23	1,721,018	129,048	48,824,760	14,669	4,604,296	—	—	143,717	53,429
1851	22	1,629,941	4	249,853	—	—	26	1,879,794	129,755	49,721,179	14,567	4,805,145	—	—	144,322	54,526
1852	27	2,193,319	4	273,186	—	—	31	2,466,505	131,376	51,822,882	14,686	5,054,671	—	—	146,062	56,877
1853	30	2,579,577	3	224,203	—	—	33	2,803,780	132,476	53,552,677	14,513	5,092,350	—	—	146,989	58,644
1854	33	2,905,348	3	223,051	—	—	36	3,128,399	238,977	68,135,456	26,819	6,872,705	16,686	4,558,479	282,482	79,566
1855	37	3,237,452	4	284,719	—	—	41	3,522,171	235,307	68,384,051	26,355	6,858,865	17,320	4,445,891	278,982	79,688
1856	35	3,140,201	5	399,111	—	—	40	3,539,312	230,806	67,832,390	26,085	6,718,656	17,082	4,336,674	273,973	78,887
1857	42	3,647,354	4	365,201	1	57,557	47	4,070,112	232,690	69,110,522	26,190	6,856,106	16,589	4,280,182	275,469	80,246
1858	48	4,737,798	3	298,630	1	85,883	52	5,122,311	239,445	73,106,832	27,569	7,107,287	17,191	4,510,470	284,205	84,724
1859	51	4,729,955	3	239,404	1	120,661	55	5,090,020	240,031	73,444,998	27,142	6,779,421	17,499	4,587,457	284,672	84,811
1860	56	4,897,060	3	482,662	1	115,099	60	5,494,821	245,434	76,990,577	28,311	7,382,513	17,457	4,627,922	291,202	89,000
1861	56	4,983,010	3	241,527	1	115,099	60	5,339,636	249,454	77,824,790	29,269	7,176,475	17,721	4,604,257	296,444	89,605
1862	62	5,501,331	5	326,762	2	153,827	69	5,981,920	254,772	81,120,368	30,685	7,893,125	17,602	4,677,568	303,059	93,691
1863	74	6,433,302	6	412,812	3	251,129	83	7,097,243	262,441	85,088,087	31,027	8,234,777	17,438	4,673,743	310,906	97,996
1864	87	8,422,086	4	322,676	3	262,819	94	9,007,581	276,387	87,307,979	32,029	8,536,243	17,467	4,368,610	325,883	100,212
1865	98	10,403,707	9	673,531	3	274,528	110	11,351,766	297,181	95,636,761	35,250	9,799,026	18,081	4,669,979	350,512	110,105
1866	120	12,464,036	13	916,755	6	460,126	139	13,840,917	310,835	103,908,302	36,275	10,942,857	18,699	5,296,536	365,809	120,147
1867	54	4,894,694	9	666,207	4	299,420	67	5,860,321	326,258	94,632,610	38,689	11,036,526	19,499	5,406,358	384,446	111,075
1868	47	4,347 331	5	413,346	4	297,167	56	5,057,844	339,274	94,967,162	40,016	10,935,648	20,307	5,556,524	399,597	111,460

NOTE.—Prior to the 5th April 1866 this classification includes the incomes of "Public Companies" which are now distinguished under that head. The income tax was extended to Ireland from the 5th April 1853 by Act 16 and 17 Vict. Cap. 34.

For the years ended 5th April 1843, 1844, 1845, 1847, and 1848, the number of persons and the amount of profits charged cannot be fully distinguished.

INCOME TAX—SCHEDULE D.

AN ACCOUNT of the GROSS AMOUNT of PROFITS ASSESSED to INCOME TAX under SCHEDULE D., in respect of PUBLIC COMPANIES, QUARRIES, MINES, IRONWORKS, &c., for the Years ended 5th April 1867 and 5th April 1868.

	GROSS AMOUNT OF PROFITS ASSESSED.							
	YEAR ENDED 5TH APRIL 1867.				YEAR ENDED 5TH APRIL 1868.			
	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.	ENGLAND.	SCOTLAND.	IRELAND.	UNITED KINGDOM.
	£	£	£	£	£	£	£	£
Public Companies -	13,364,370	699,840	520,097	14,584,307	14,270,780	829,874	518,205	15,618,859
Foreign Securities* -	—	—	—	—	1,526,790	—	—	1,526,790
Railways - -	15,947,228	2,062,515	868,381	18,878,124	15,980,150	2,031,268	819,166	18,830,584
Quarries - - -	502,922	67,547	4,715	575,184	559,672	73,352	8,062	641,086
Mines - - -	4,917,254	624,080	70,677	5,612,011	5,103,525	560,868	80,389	5,744,782
Iron Works - -	1,790,810	607,164	161	2,398,135	1,459,809	554,152	—	2,013,961
Fisheries - -	19,790	67,056	18,184	105,030	36,621	75,018	26,843	138,482
Canals - - -	720,958	76,088	26,045	823,091	718,605	3,585	21,149	743,339
Gas Works - -	1,922,914	139,529	88,381	2,150,824	1,771,954	143,612	75,085	1,990,651
Other Profits † -	1,725,951	282,704	51,717	2,060,372	1,900,865	331,642	65,610	2,298,917

* "Foreign Securities" consists of Dividends from Securities other than those of Foreign Governments, and hitherto have been included in the Classification of Incomes.

† "Other Profits" comprises Salt Springs or Works, Alum Mines or Works, Docks, Drains and Levels, Rights of Market and Fairs, Tolls, Bridges and Ferries.

INCOME TAX.

AN ACCOUNT of the NUMBER of CLAIMS for REPAYMENT in each Year from the Year 1843 to 1869.

Year.	Number of Claims for Repayment.	Year.	Number of Claims for Repayment.
1843	69,772	1857	176,241
1844	68,928	1858	121,182
1845	85,916	1859	104,504
1846	58,812	1860	127,317
1847	60,251	1861	129,327
1848	77,999	1862	132,365
1849	61,446	1863	134,378
1850	79,394	1864	126,529
1851	98,263	1865	113,495
1852	81,996	1866	94,827
1853	101,699	1867	90,773
1854	100,705	1868	104,720
1855	127,875	1869	112,877
1856	166,566		

INCOME TAX.

AN ACCOUNT of the NUMBER of PERSONS claiming the ALLOWANCE of £60 on INCOMES of £100 and under £200 per Annum, and the AMOUNT of INCOME *abated from the ASSESSMENTS* in respect thereof, in each Year from the Year 1863 to the Year 1867, ended 5th April 1868.

Year ended 5th April.	Number of Claimants.	Amount of Income abated from the Assessments.
		£
1864	156,305	9,249,000
1865	196,313	11,751,000
1866	216,720	12,981,000
1867	226,396	13,572,000
1868	237,935	14,262,000

EXCISE.

A STATEMENT of DUTIES REPEALED, EXPIRED, or REDUCED, and of DUTIES IMPOSED, in each Year since 1816.

YEARS.	DUTIES REPEALED, EXPIRED, OR REDUCED.	£	YEARS.	DUTIES IMPOSED OR AUGMENTED.	£
1816	Malt War Duties, 2*s.* per bushel.—Repealed -	2,792,000	1816	Hard Soap.—Increased from 2¼*d.* to 3*d.* per lb. -	230,000
	Licences to Retail Dealers of plain Aquavitæ only (Scotland), various rates.—Repealed -	17,000			
	Spirits (Ireland).—Reduced from 6*s.* 1½*d.* to 5*s.* 7¼*d.* per gallon - - - -	54,000			
1817	Sweets or made Wines.—Reduced from 2*l.* 9*s.* to 1*l.* 12*s.* 8*d.* per barrel - - -	4,000	1817	Stone Bottles.—Increased from 2*s.* 6*d.* to 5*s.* per cwt. - - - - -	1,300
1818	Vinegar.—Reduced from 15*s.* per barrel to 4*d.* per gallon - - - - - -	9,000	1818	Paper (Ireland).—Engine Duty increased 2*s.* 6*d.* per cubic foot - - - -	1,300
1819	Plate Glass.—Reduced from 4*l.* 18*s.* to 3*l.* per cwt. - - - - -	14,000	1819	Spirits (England).—Increased from 10*s.* 2¾*d.* to 11*s.* 8½*d.* per gallon - - -	294,000
				Malt (Great Britain).—Increased from 2*s.* 5*d.* to 3*s.* 7¼*d.* per bushel - - - -	1,540,000
1820	Malt in Scotland made from Bere or Bigg.—Reduced from 3*s.* 7¼*d.* to 3*s.* 1*d.* per bushel, and subsequently to 2*s.* 10*d.* - - -	4,000	1820	Malt (Ireland).—Increased from 2*s.* 4½*d.* to 3*s.* 6¾*d.* per bushel - - - - -	115,000
1822	Malt.—Reduced from 3*s.* 7¼*d.* (Great Britain), and 3*s.* 6¾*d.* (Ireland), to 2*s.* 7*d.* per bushel -	1,429,000			
	Hides and Skins, various rates.—Reduced to one half the former rates - - -	304,000			
	Irish Spirits imported into England.—Reduced from 12*s.* 2½*d.* to 11*s.* 7¾*d.* per gallon - -	12,000			
1823	Salt (England).—Reduced from 15*s.* to 2*s.* per bushel - - - - - -	1,403,000	1823	Intermediate Beer.—New Duty of 5*s.* per barrel -	3,800
	Spirits.—Reduced from 6*s.* 2*d.* (Scotland), and 5*s.* 7¼*d.* (Ireland), to 2*s.* 4¾*d.* per gallon -	53,000			
1825	Flint Glass.—Duty on the manufactured article repealed, and a duty of 3*d.* per lb. imposed on the fluxed materials - - - - -	67,000	1825	Paper (Ireland).—Duties imposed on the several classes of Paper manufactured, in lieu of Engine Duty repealed - - - -	12,000
	Salt (England).—The remaining duty of 2*s.* per bushel repealed - - - -	381,000		Flint Glass.—Duty of 2*l.* 16*s.* per cwt. extended to Ireland - - - - - -	15,000
	Licences.—Various rates.—Reduced - -	88,000		Hides and Skins (Ireland).—Duty charged on Leather by weight - - - -	16,000
1826	Cyder (Great Britain).—Reduced from 1*l.* 10*s.* per hogshead to 2½*d.* per gallon - -	25,400	1826	Spirits (Scotland and Ireland).—Increased from 2*s.* 4¾*d.* to 2*s.* 10*d.* per gallon - -	200,000
	Vinegar.—Reduced from 4*d.* to 2*d.* per gallon -	25,200			
	British Spirits.—Reduced from 11*s.* 8¼*d.* to 7*s.* per gallon - - - - - -	1,038,000			
	Sweets.—Reduced from 1*l.* 12*s.* 8*d.* per barrel to 6*d.* per gallon - - - -	6,000			
	Printed Silks, 6*d.* per yard.—Repealed - -	19,800			
	Tawed Sheep and Lamb Skins, 1½*d.* per lb.; and Kid Skins, 1*s.* per dozen.—Repealed - -	12,100			
	Gilt Wire (Great Britain), 1*s.* 8*d.* per oz.; and Silver Wire, 1*s.* 2*d.* per oz.—Repealed -	7,700			
1830	Hides and Skins, various rates.—Repealed -	396,000	1830	Spirits (England).—Increased from 7*s.* to 7*s.* 6*d.*, and (Scotland and Ireland) from 2*s.* 10*d.* to 3*s.* 4*d.* per gallon - - - -	546,000
	Licences to Tanners, Curriers, &c.—Repealed -	22,000			
	Beer (Great Britain), various rates.—Repealed -	3,055,000		Licences to Retailers of Beer, Cider, and Perry, 2*l.* 2*s.* - - - - - -	65,000
	Cyder and Perry (Great Britain), 2½*d.* per gallon.—Repealed - - - - - -	25,000			
	Malt in Ireland, made from Bere or Bigg.—Reduced from 2*s.* 7*d.* to 2*s.* per bushel -	8,000			

(*continued.*)

EXCISE.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
1831	Printed Cottons (Great Britain), 3½*d.* per square yard.—Repealed	525,000			
	Licences to Calico Printers, 20*l.*—Repealed	4,000			
1832	Candles (Great Britain); viz., Tallow, 1*d.* per lb., and Wax and Spermaceti, 3½*d.* per lb.—Repealed	470,000			
	Licences to Candle Makers, 2*l.* and 5*l.*—Repealed	6,500			
	Flint Glass.—Duty on fluxed materials reduced from 3*d.* to 2¼*d.* per lb., and 6*d.* per lb. imposed on the manufactured article	—			
1833	Tiles, various rates.—Repealed	33,000			
	Soap (Great Britain).—Reduced to one half the former rates; viz., Hard to 1½*d.* per lb., and Soft to 1*d.* per lb.	593,000			
1834	Stone Bottles (Great Britain), 5*s.* per cwt.—Repealed	3,500	1834	Retail Spirit Licences.—Increased 50 per cent.	175,000
	Starch (Great Britain), 3½*d.* per lb.—Repealed	91,000		Retail Beer Licences.—Altered	6,000
	Sweets, 6*d.* per gallon.—Repealed	2,700			
	Spirits for Consumption in Ireland.—Reduced from 3*s.* 4*d.* to 2*s.* 4*d.* per gallon	408,000			
1835	Certain Spirit Licences.—Reduced	33,000			
	Flint Glass.—Reduced from 6*d.* to 2*d.* per lb.	98,000			
1836	Stained Paper, 1¾*d.* per square yard.—Repealed	59,000	1836	Countervailing Duties on Medicated Spirits and Sweets or made Wines.—Various rates	800
	Licences to Stained Paper Makers, 4*l.*—Repealed	500			
	Paper.—Reduced to one uniform rate of 1½*d.* per lb.	335,000			
	Additional Duty of 50*l.* per cent. on Spirit Licences.—Repealed	142,000			
			1837	Sugar made from Beetroot.—New Duty of 1*l.* 4*s.* per cwt.	100
1839	Bricks (Great Britain), various rates.—Reduced	2,000			
			1840	Five per cent. additional imposed on all duties, excepting Post Horses and Spirits	438,000
				Spirits (England).—Increased from 7*s.* 6*d.* to 7*s.* 10*d.*; (Scotland), 3*s.* 4*d.* to 3*s.* 8*d.*; and (Ireland), from 2*s.* 4*d.* to 2*s.* 8*d.* per gallon	344,000
				Sugar.—The duty of 1*l.* 4*s.* per cwt. extended to Sugar made from any material	2,000
			1842	Spirits (Ireland).—Increased from 2*s.* 8*d.* to 3*s.* 8*d.* per gallon	240,000
				Licences to Malt Roasters.—New Duty of 20*l.* per annum	400
				Licences to Dealers in Roasted Malt.—New Duty of 10*l.* per annum	600
1843	Spirits (Ireland).—Reduced from 3*s.* 8*d.* to 2*s.* 8*d.* per gallon	240,000			
1844	Flint Glass.—Reduced from 2*d.* to ¾*d.* per lb.	45,000			
	Vinegar, 2*d.* per gallon, and 5 per cent. additional.—Repealed	25,000			
1845	Auctions, various rates.—Repealed	305,000	1845	Licences to Auctioneers.—Increased from 5*l.* 5*s.* to 10*l.*	19,000
	Glass, various rates.—Duty and Licence repealed	624,000			
	Sugar (British).—Reduced from 1*l.* 4*s.* per cwt., and 5 per cent. additional, to 14*s.* per cwt.	3,000			
			1846	Licences to Chemists and others using Stills (England).—New Duty of 10*s.*	120
			1848	Licences to Dealers in Spirits for retailing Foreign Liqueurs.—New Duty of 2*l.* 2*s.*	84
1850	Bricks (Great Britain), various rates.—Repealed	456,000			
	Sugar (British).—Reduced from 14*s.* to 11*s.* per cwt.	—			
1851	Sugar (British).—Reduced from 11*s.* to 10*s.* per cwt.	—	1851	Sugar used by Brewers.—New Duty of 1*s.* 4*d.* per cwt.	150

(*continued.*)

EXCISE.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years.	Duties Repealed, Expired, or Reduced.	£
1853	Soap, Soft 1*d.*, and Hard 1½*d.* per lb.—Repealed -	1,170,000
	Hackney Carriages (London).—Weekly Duty reduced from 10*s.* to 7*s.* (and 6*s.* if not used on Sunday), and Licences altered from 5*l.* perpetual to 1*l.* annual - - - - -	25,000
	Post Horse Duty and Licences repealed, and new Licence Duties substituted - - -	—
Ended 31 Mar. 1856	Stage Carriage Mileage Duty.—Reduced from 1½*d.* to 1*d.* per mile, and supplementary Licence from 5*s.* to 1*s.* each - - - - -	60,000
	Sugar used by Brewers.—Reduced from 6*s.* 6*d.* to 3*s.* 9*d.* per cwt. - - - - -	—
1857	Malt War Tax (imposed in 1854).—Repealed. -	2,200,000
	Sugar used by Brewers.—Duty ceased - -	—
1861	Hops (Great Britain).—Reduced from 2*d.* and 5 per cent. to 1½*d.* per lb. - - -	105,000
1862	Paper Duty.—Repealed - - -	1,350,000
1863	Hops, 1½*d.* per lb.—Repealed - - -	250,000
1864	Stage Carriages, Mileage Duty, and Licence.—Reduced on Carriages to convey not more than 8 persons, and daily Licences granted -	—
1865	Licences to sell tea, &c.—Reduced - -	25,000
1866	Malt Duty on light grain.—Reduced - -	10,000
1867	Stage Carriage Mileage Duty.—Reduced to ¼*d.* a mile - - - - -	95,000
	Licences to let Horses for Hire; various rates.—Reduced - - - - -	15,000
1868	Licences to Retailers of Methylated Spirits.—Reduced from 2*l.* 2*s.* to 10*s.* - -	—

Years.	Duties Imposed or Augmented.	£
1853	Post-horse Licences (Great Britain).—Substituted for Duty; various rates, according to the number of horses and carriages kept - -	—
	Spirits (Scotland).—Increased from 3*s.* 8*d.* to 4*s.* 8*d.* per gallon; and (Ireland) from 2*s.* 8*d.* to 3*s.* 4*d.* per gallon - - - -	590,000
Ended 31 Mar. 1855	Malt, from Barley.—Increased from 2*s.* 7*d.* and 5 per cent. to 4*s.* per bushel; and from Bere or Bigg, increased from 2*s.* and 5 per cent. to 3*s.* 1*d.* per bushel - - - - -	2,450,000
	Sugar (British).—Increased from 10*s.* per cwt. to 16*s.*, 14*s.*, 12*s.*, and 11*s.*, according to quality -	—
	Sugar used by Brewers.—Increased from 1*s.* 4*d.* to 6*s.* 6*d.* per cwt. - - - -	—
	Licence to Brewers using Sugar.—New Duty of 1*l.*	450
	Spirits (Scotland).—Increased from 4*s.* 8*d.* to 6*s.* per gallon; and (Ireland) from 3*s.* 4*d.* to 4*s.* per gallon - - - - - -	450,000
1856	Spirits.—Increased from 7*s.* 10*d.* (England), and 6*s.* (Scotland), to 8*s.* per gallon; and (Ireland) from 4*s.* to 6*s.* 2*d.* per gallon - - -	1,000,000
	Sugar (British).—Increased from 16*s.*, 14*s.*, 12*s.*, and 11*s.* per cwt. to 1*l.* 17*s.* 6*d.*, 15*s.*, and 13*s.* 9*d.* per cwt., according to quality - -	—
	Licences to Makers of Methylated Spirit, 10*l.* 10*s.* imposed - - - - -	105
1858	Race Horses.—Transferred from Assessed Taxes	5,000
1859	Spirits (Ireland).—Increased from 6*s.* 2*d.* to 8*s.* per gallon - - - - - -	500,000
1861	Spirits (United Kingdom).—Increased from 8*s.* to 10*s.* per gallon - - - - -	1,000,000
	Licences, Refreshment Houses, &c.—New Duty at various rates - - - -	16,000
	Licences, Game (Great Britain).—Transferred from Assessed Taxes, and rates of Duty altered	130,000
1862	Licences, Beer and Spirits.—Certain new rates imposed - - - - -	2,000
1863	Licences to Brewers, various rates.—Increased -	230,000
	Licences, Victualler's Occasional.—New Duty of 5*s.* - - - - - -	2,000
1864	Licences, Beer, &c.—Certain rates altered -	12,000
1865	Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards, and of Patent Medicines transferred from Stamps - - - - -	122,845
	Licences, Occasional, to sell Wine, Beer, and Tobacco.—New Duty - - -	1,000
	Sugar used in Brewing.—3*s.* 4*d.* per cwt. imposed - - - - - -	6,000
	Chicory Duty imposed in 1860 and gradually increased - - - - -	13,000
1868	Sugar, Home-made.—Various rates - -	—
	Sugar used in Brewing.—Increased from 3*s.* 4*d.* to 3*s.* 6*d.* per cwt. - - -	3,000
	Licences to keep Dogs (Great Britain).—Duty of 5*s.* imposed in lieu of Assessed Tax - -	207,000

Note.—In those cases in which no amount is stated it has been found impracticable to estimate the amount of revenue given up or imposed.

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816.

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
1816	Marriage Licences, 10*s.*; Receipts for Stamp and Tax Duties (Ireland).—Repealed	—	1816	Duties on certain Legal Instruments, various rates (Ireland)	—
	Certain Legal Instruments, various rates (Ireland).—Reduced	—		Certain Certificates, 3*l.* and 8*l.*; Conveyances, 8*l.*; Licences to Notaries, 3*l.* and 6*l.* (Ireland)	400
1819	Requisitions for Permits, 2*s.* (Ireland).—Repealed	23,920			
1821	Certain Legal Instruments, various rates (Ireland).—Repealed	—	1821	Certain Duties on Law proceedings termed "Law Fund Duties," various rates (Ireland)	42,642
	Handbills, ½*d.* (Ireland).—Repealed	73			
1822	Certain "ad valorem" Duties, various rates.—Repealed or reduced	—			
	Bankers' Notes under 5*l.* (Ireland),—Reduced from 3*d.* to 1½*d.*	2,955			
	One-horse Carriages conveying passengers for hire (Great Britain).—Reduced	—			
			1823	Certain Duties on Law proceedings termed "Equity Exchequer Fund and Chancery Fund Duties" (Ireland)	14,796
1824	Duties on certain proceedings in Law and Equity, various rates.—Repealed	274,554			
	Duties on certain proceedings in the Court of Admiralty, the Ecclesiastical Courts, and the Court of Delegates (Ireland), various rates.—Repealed	—			
	Civil Bill proceedings (Ireland), various rates.—Repealed	—			
1825	Revenue Bonds (Great Britain), 20*s.*; and (Ireland), 10*s.*—Reduced to 5*s.*	65,740			
	Debentures on Certificates entitling to Drawbacks (Great Britain).—Reduced	1,980			
	Debentures on Certificates entitling to Drawbacks (Ireland).—Reduced from 3*l.* 15*s.* and 1*l.* 10*s.* to 5*s.*	—			
	Lace Licences, 3*l.* 3*s.* and [5*s.* (Great Britain).—Repealed	1,000			
	Conveyance on the Sale or Mortgage of Property in Ships.—Repealed	—			
	Duties on all proceedings in Bankruptcy, various rates (Great Britain).—Repealed	—			
	Supplements to Newspapers (Great Britain).—Reduced from 4*d.* to 2*d.*	—			
1826	Bankers' Small Notes, 5*d.* and 10*d.* (England).—Expired	59,100			
	Additional Duties on Plate Licences, 2*l.* 6*d.* and 5*l.* 15*s.* (Great Britain).—Expired	7,300			
	Duties on all proceedings relating to Insolvent Debtors, various rates (Great Britain).—Repealed	—			
1827	Indentures of Seamen's Apprentices and Seamen's Articles (Great Britain).—Reduced from 1*l.* and 1*l.* 15*s.* to 2*s.*	—			
	Seamen's Articles (Ireland).—Reduced from 1*l.* to 2*s.*	—			
	Lottery Stamps (Great Britain).—Expired	2,300			
1828	Playing Cards (Great Britain), 2*s.* 6*d.*, and (Ireland), 2*s.*—Reduced to 1*s.*	13,301	1828	Dice (Ireland).—Increased from 15*s.* to 1*l.* per pair	—
	Protests of Bills of Exchange or Promissory Notes (Ireland).—Reduced from 5*s.*, 6*s.*, and 10*s.* to 2*s.*, 3*s.*, 5*s.*, and 10*s.*	2,370		Licences to makers of Cards and Dice, 5*s.*	—

(*continued.*)

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
			1831	Hackney Carriage Licences (London).—Increased from 3*l.* 10*s.* to 5*l.*	210
1832	Bonds given by persons letting horses for hire, 10*s.* (Great Britain).—Repealed	1,134	1832	Stage Carriage Licences (Great Britain).—Increased from 10*s.* to 5*l.*	20,700
	Certain "Law Fund Duties," various rates (Ireland).—Expired	6,028		Post-horse Licences (Great Britain).—Increased from 5*s.* to 7*s.* 6*d.*	850
	Admission into Corporations (Ireland).—Reduced from 3*l.* to 1*l.*	—			
1833	Receipts for Sums under 5*l.* (Great Britain), 2*d.*, and (Ireland), 1¾*d.*—Repealed	29,980			
	Pamphlets (Great Britain), 3*s.*, and (Ireland), 2*s.*—Repealed	1,020			
	Advertisements (Great Britain).—Reduced from 3*s.* 6*d.* to 1*s.* 6*d.*	88,800			
	Advertisements (Ireland).—Reduced from 2*s.* 6*d.* to 1*s.*	7,000			
	Insurances on Agricultural Produce, &c. (Great Britain), 3*s.* per cent.—Repealed	30,000			
	Insurances on Agricultural Produce, &c. (Ireland), 2*s.* 6*d.* per cent.—Repealed	—			
	Marine Insurances on Foreign Voyages, various rates.—Reduced	—			
	Applications and Affidavits for granting Presentments (Ireland), 2*s.*, 3*s.*, 4*s.*, 5*s.*, and 6*s.*—Repealed	—			
1834	Almanacks (Great Britain), 1*s.* 3*d.*—Repealed	27,700	1834	Certain Affidavits and Certificates under the Act for the Abolition of Fines and Recoveries, 2*s.* and 6*s.* 6*d.* (Ireland).—Imposed	—
	Almanacks (Ireland), 9*d.* and 7*s.* 6*d.*; Directories (Ireland), 6*d.*; and Affidavits to qualify as Voters (Ireland), 2*s.*—Repealed	1,004			
	Certain "Law Fund Duties," various rates (Ireland).—Expired	2,500			
1835	Life Insurances for sums not exceeding 100*l.* (Great Britain), 20*s.*, and (Ireland), 10*s.*—Reduced to 2*s.* 6*d.* and 5*s.*, according to amount of Insurance	—			
	Transfers of the East India Company's Territorial Debt, when made in England.—Reduced to 30*s.*	—			
	Letters of Attorney for voting at Election of East India Directors, 1*l.*—Repealed	—			
	Certain Admissions to Inns of Court (Great Britain), 25*l.*—Repealed	—			
	Seamen's Agreements for Wages and Indentures of Apprenticeship (Ireland), 2*s.*—Repealed	—			
	Appointment of Sub-Sheriff (Ireland), 1*l.*—Repealed	—			
	Duties payable on certain proceedings in Equity (Ireland).—Reduced	—			
	Arbitration Deeds, Bonds, &c. (Ireland), 1*l.*—Repealed	—			
1836	Race-horses (Great Britain), 2*l.* 2*s.*—Repealed	1,170			
	Newspapers and Supplements (Great Britain), 4*d.* and 2*d.*—Reduced to ½*d.*, 1*d.*, 1½*d.*, and 2*d.*, according to size	293,630			
	Certain Legal Instruments and Advertisements relating to Bankruptcy (Ireland).—Repealed	—			
	Newspapers (Ireland).—Reduced from 1¾*d.* to 1*d.*	15,370			
	Bonds given by Printers of Newspapers (Ireland), 1*l.*—Repealed	—			
1838	Freemen's Admissions (Great Britain), 1*l.*—Repealed	—	1838	Licences to Drivers, Conductors, and Watermen of Metropolitan Carriages (London), 5*s.*	1,733
1839	Mileage duty on Stage Carriages (Great Britain), various rates.—Reduced	56,308			
1840	Freemen's Admissions (Ireland), 3*l.* and 1*l.*—Repealed	—			
	Certain "Law Fund Duties" (Ireland), 2*s.* and 4*s.*—Expired	5,000			

(*continued.*)

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years.	Duties Repealed, Expired, or Reduced.	£	Years.	Duties Imposed or Augmented.	£
1841	Affidavits in Courts of Law or Equity, &c. (Great Britain), 2*s.* 6*d.*—Repealed	—			
1842	Stage Carriage Licences (Great Britain), reduced from 5*l.* to 3*l.* 3*s.*	6,475	1842	Supplementary Stage Carriage Licences (Great Britain).—Increased from 1*s.* to 5*s.*	1,825
	Mileage duty on Stage Carriages and Railway Passengers repealed, and one uniform duty of 1½*d.* per mile granted in lieu on Stage Carriages, and a duty of 5*l.* per cent. on Railway fares (Great Britain)	71,304		Stamp Duties in Ireland assimilated to those payable in Great Britain.—Increased	121,745
	Bills of Lading (Great Britain), reduced from 3*s.* to 6*d.*	10,643		Pawnbrokers' Licences (Ireland), 7*l.* 10*s.* and 15*l.*—Imposed	4,597
	Charterparties (Great Britain), reduced from 35*s.* to 5*s.*	—		Licence to keep a Lunatic Asylum (Ireland), 10*s.*—Imposed	—
	Duties on certain Ecclesiastical preferments repealed, and others granted (Great Britain)	—			
1843	The foregoing alteration of Duties on Ecclesiastical preferments extended to cases not before specified (Great Britain)	—	1843	Certificates of Registration of Designs (Ireland), 5*l.*—Imposed	—
	Marriage Licence Bonds (Ireland), 1*l.*—Repealed	—			
	Certain Legal Instruments relating to Leases (Ireland), 1*l.* 15*s.*—Repealed	—			
1844	Customs and Excise Bonds for obtaining Drawbacks, 5*s.*—Repealed	—			
	Marine Insurances (Great Britain), various rates.—Reduced	101,959			
	Marine Insurances (Ireland), various rates.—Reduced	—			
	Agreements under hand, containing not more than 1,080 words (Great Britain).—Reduced from 20*s.* to 2*s.* 6*d.*	—			
	Certain Proxies relating to Joint Stock Companies.—Reduced from 30*s.* to 2*s.* 6*d.*	—			
	Duty on Railway Fares not exceeding 1*d.* per mile, 5*l.* per cent. (Great Britain).—Repealed	—			
1845	Copies or Extracts from Memorials, &c. (Ireland).—Reduced from 5*s.* to 3*s.*	—	1845	Appraisers' Licences (Great Britain).—Increased from 10*s.* to 2*l.*	4,720
	Certain "Law Fund Duties" (Ireland), various rates.—Reduced	—		Appraisers' Licences (Ireland).—Increased from 10*s.* to 2*l.*	—
				Certain legal instruments issued from the Registry Office (Ireland), 10*s.*—Imposed	—
1846	Admissions into Corporations in Scotland.—Reduced from 1*l.* and 3*l.* to 5*s.*	—			
	Certain Bonds, 1*l.* 15*s.*, and certain Warrants, 1*l.* and 1*l.* 10*s.* (Ireland).—Repealed	—			
	Certain Leases (Ireland).—Reduced from 5*s.*, 10*s.*, and 15*s.* to 1*s.*	—			
1850	Agreements, Bonds, Conveyances, and other legal instruments.—Reduced	520,000	1850	Certain Duties termed "Registration Fund Duties" (Ireland)	4,300
				Certain Duties termed "Law Fund Duties" (Ireland)	—
			1851	Certain Duties termed "Civil Bill Fund" (Ireland)	18,000
1853	Supplements to Newspapers.—Reduced	24,000	1853	Legacy Duty on Succession to Real Property imposed at various rates	Ultimately 2,000,000
	Attorneys' Certificates, various rates.—Reduced	50,000			
	Policies of Life Insurance, various rates.—Reduced	23,000			
	Receipts, various rates.—Reduced to one uniform rate of 1*d.* upon every sum amounting to 2*l.* or upwards, and extended to Drafts or Orders on Demand	—			
	Advertisements (Great Britain), 1*s.* 6*d.*, and (Ireland), 1*s.*—Repealed	180,000			
Ended 31 Mar. 1855	Bills of Exchange, various rates.—Reduced, and extended to Foreign Bills	160,000	Ended 31 Mar. 1855	Admiralty Court Fee Stamps, various rates	5,000

(*continued.*)

STAMPS.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816—*continued.*

Years ended 31 Mar.	Duties Repealed, Expired, or Reduced.	£	Years ended 31 Mar.	Duties Imposed or Augmented.	£
1856	Stamp Duties on Newspapers repealed, except for transmission by post - - -	300,000			
			1859	Drafts, 1*d.*—Extended to all Cheques - -	140,000
				Probate and Divorce Court Stamps, various rates	60,000
			1860	Probates and Letters of Administration.—Graduated Duty extended - - - -	—
			1861	Various alterations and imposition of new Duties	172,000
			1862	Leases of Furnished Houses, 2*s.* 6*d.* - -	5,000
				Licences to let do., 2*l.* - -	5,000
				Registrars of District Probate Courts, Stamps in lieu of Fees, various rates - - -	50,000
1863	Cards.—Duty reduced from 1*s.* to 3*d.* per pack -	10,100	1863	Foreign Bonds and Securities, same Duty imposed as on other Bonds - - - -	20,500
	Licence to Hawkers trading with one Horse.—Reduced from 8*l.* to 4*l.* - - - - -	—		Land Registry Fee Stamps (England), various rates - - - - -	100
1865	Licences to Hawkers, Dealers in Plate, Appraisers, House Agents, Pawnbrokers, Sellers of Playing Cards and of Patent Medicines transferred to the Excise - - - - -	122,845	1865	Registration of Deeds, Fee Stamps (Ireland), various rates - - - -	11,000
	Fire Insurance Duty on Stock in Trade.—Reduced from 3*s.* to 1*s.* 6*d.* per cent. - - -	255,000			
	Probates and Letters of Administration where the effects do not exceed 100*l.*, exempted from Duty - - - - - -	5,000			
1866	Fire Policies.—Reduced to 1*d.* - - -	18,000	1866	Record of Title Fee Stamps (Ireland), various rates - - - - -	50
	Fire Insurance Duty.—Reduced to an uniform rate of 1*s.* 6*d.* per cent. - - -	520,000			
	Conveyances, Appraisements, Awards, and certain other Instruments.—Duties altered and reduced	—			
			1867	Companies Registration Fee Stamps, various rates	7,000
				Admiralty Court Fee Stamps.—Extended to Ireland - - - - -	500
1868	Marine Insurances.—Reduced to an uniform rate of 3*d.* per cent. on Policies for Voyages, and to 3*d.* and 6*d.* on Time Policies - -	400,000	1868	Common Law Court Fee Stamps.—Produce included in General Stamps Revenue - -	91,000
				Chancery Court Fee Stamps (Ireland), various rates - - - - -	15,000
			1869	Copyhold, Inclosure, and Tithe Commission Fee Stamps, various rates - - - -	1,000
				Public Record Fee Stamps (England), various rates - - - - -	5,000

Note.—In those cases in which no amount is stated it has been found impracticable to estimate the amount of Revenue given up or imposed.

ASSESSED TAXES.

A STATEMENT of TAXES REPEALED, EXPIRED, or REDUCED, and of TAXES IMPOSED, in each Year since 1816.

YEARS.	TAXES REPEALED, EXPIRED, OR REDUCED.	£	YEARS.	TAXES IMPOSED OR AUGMENTED.	£
1816	Horses used in Husbandry (Great Britain), various rates.—Reduced	204,223			
	Servants (Great Britain), Labourers in Husbandry.—Repealed	5,603			
	Horses used in Husbandry, &c. (Great Britain), various rates.—Repealed	60,844			
	Houses (Ireland), various rates.—Reduced	19,845			
	Hearths (Ireland), various rates.—Reduced	15,835			
	Carriages, Servants, and Horses kept for Hire (Ireland), various rates.—Reduced	861			
	Jaunting Cars (Ireland), various rates.—Reduced	5,693			
1817	Houses and Windows (Great Britain). Tenements employed solely for the purposes of trade, or as warehouses; various rates.—Reduced	31,631			
1818	Carriages (Great Britain), four-wheeled carriages; various rates.—Reduced	504			
1819	Servants (Great Britain), under gamekeepers, &c.—Reduced	192			
	Horses (Great Britain); butchers' horses, and horses under 13 hands high, &c., various rates.—Reduced	7,515			
	Servants (Great Britain), certain apprentices, &c.—Repealed	13,069			
	Horses (Great Britain), mares kept for the sole purpose of breeding, various rates according to the number kept.—Repealed	3,455			
	Windows, Carriages, Servants, Horses, and Dogs (Ireland).—Reduced	171,420			
1822	Horses used in Husbandry (Great Britain)—Repealed	451,304			
	Hearth Money (Ireland).—Repealed	38,000			
	Windows (Ireland).—Repealed	200,000			
1823	Houses and Windows (Great Britain), Reduced to half the former rates	1,223,343			
	Houses and Windows (Great Britain), duties on windows in shops, &c.—Repealed	37,721			
	Servants (Great Britain).—Reduced to half the former rates	303,460			
	Servants (Ireland).—Repealed	36,000			
	Carriages (Great Britain).—Reduced to half the former rates	277,233			
	Carriages (Ireland).—Repealed	58,000			
	Horses (Great Britain).—Reduced to half the former rates	378,306			
	Horses (Ireland).—Repealed	56,000			
	Dogs (Ireland).—Repealed	9,500			
	Composition (Ireland).—Repealed	3,300			
	Coach Masters (Ireland).—Repealed	280			
1824	Dogs kept by small farmers for the care of sheep (Great Britain).—Repealed	6,599			
	Houses and Windows (Great Britain). Offices and counting-houses.—Repealed	2,880			
	Servants (Great Britain), occasional porters, &c.—Repealed	2,456			

(continued.)

ASSESSED TAXES.

A Statement of Taxes Repealed, Expired, or Reduced, and of Taxes Imposed, in each Year since 1816—*continued.*

Years.	Taxes Repealed, Expired, or Reduced.	£	Years.	Taxes Imposed or Augmented.	£
1825	Horses (Great Britain). Certain farmers' horses, &c.—Reduced	10,882			
	Houses and Windows (Great Britain). Dwelling-houses under 10*l.* per annum rent, and windows in all houses containing not more than seven. —Repealed	219,082			
	Servants (Great Britain). Occasional waiters in taverns, &c.—Repealed	6,243			
	Carriages (Great Britain). Taxed carts and four-wheeled carriages drawn by ponies.—Repealed	25,475			
	Horses (Great Britain). Mules carrying ore, &c. —Repealed	5,480			
1830	Carriages (Great Britain). Certain four-wheeled carriages.—Reduced	10,500			
	Carriages (Great Britain). Certain carriages with less than four wheels.—Repealed	1,393			
	Horses used by Common Carriers (Great Britain). —Reduced	212			
	Servants (Great Britain). Employers' sons under the age of 21.—Repealed	1,167			
1831	Horses (Great Britain). Horses used by licensed persons for hire in carriages drawn by one horse only.—Repealed	2,940	1831	Licences to deal in Game (Great Britain), 2*l.* per annum.—Imposed	1,170
1832	Carriages (Great Britain). Certain carriages with less than four wheels; various rates.— Reduced	24,321			
	Servants (Great Britain). Male persons employed as shopmen under 15 years of age, &c.—Repealed	2,703			
	Stage Coaches (Great Britain). 10*l.* 10*s.* per annum.—Repealed	15,856			
1833	Servants (Great Britain). Travellers, clerks, book-keepers, stewards, bailiffs, &c.—Repealed	118,287			
	Houses (Great Britain). Duties reduced on inhabited dwelling houses rented at from 10*l.* to 18*l.* per annum	258,240			
	Carriages (Great Britain). Certain carriages with less than four wheels.—Repealed	20,847			
1834	Houses and Windows (Great Britain). Duties on inhabited houses under 3 & 4 W. 4. c. 39., and on windows in certain farmhouses; various rates. —Repealed	1,183,799			
	Servants (Great Britain). Certain male servants under 18 years of age.—Repealed	19,296			
	Horses ridden by Bailiffs, &c., and certain Husbandry horses, &c.—Repealed	16,320			
	Dogs used in the care of sheep or cattle.—Repealed	2,880			
			1836	Race-horses (Great Britain). — Altered from 1*l.* 8*s.* 9*d.* to 3*l.* 10*s.* per annum	2,394
1840	Carriages kept to be let for hire with horses.— Reduced	13,959	1840	10 per cent. additional on Assessed Taxes (Great Britain)	311,447
1851 Ended 31 Mar.	Windows; various rates.—Repealed	1,878,800	1851	Inhabited Houses (Great Britain), 6*d.* and 9*d.* in the pound per annum.—Imposed	600,000
1855	Servants, Horses, and Carriages; various rates. —Reduced	290,000			
1858	Race Horses.—Transferred to Excise	5,000			
1861	Game Certificates.—Transferred to the Excise	140,000			
1868	Dogs.—Reduced from 12*s.* to 7*s.*	105,000			
1869	Dogs.—Transferred to the Excise	150,000			

LAND TAX.

1833	Land Tax on Personal Estates (Great Britain). 4*s.* in the pound.—Repealed	5,214			

INCOME TAX.

A Statement of Duties Repealed, Expired, or Reduced, and of Duties Imposed, in each Year since 1816.

Years.	Duties Repealed, Expired, or Reduced.	£
	Income Tax (Great Britain):	
1816	2*s.* in the pound, or 10 per cent., on incomes derived from real property, and on incomes of 150*l.* and upwards derived from trades or professions.—Various rates on incomes from 50*l.* to 150*l.* derived the latter source -	14,318,573
	Income Tax (United Kingdom):	
Ended 31 Mar. 1858	7*d.* in the pound on incomes of 150*l.* and upwards, and 5*d.* from 100*l.* to 150*l.*	9,125,000
1859	5*d.* in the pound on incomes of 100*l.* and upwards - - - -	2,100,000
1862	9*d.* in the pound on incomes of 150*l.* and upwards, and 6*d.* from 100*l.* to 150*l.* - -	1,060,000
1864	7*d.* in the pound on incomes of 100*l.* and upwards, but an abatement of the duty on 60*l.* allowed on incomes under 200*l.* - -	2,750,000
1865	6*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	1,230,000
1866	4*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	2,600,000

Years.	Duties Imposed or Augmented.	£
	Income Tax (Great Britain):	
1842	7*d.* in the pound on incomes of 150*l.* and upwards - - - - - -	5,100,000
	Income Tax (United Kingdom):	
1853	7*d.* in the pound on incomes of 150*l.* and upwards, and 5*d.* from 100*l.* to 150*l.* - -	750,000
Ended 31 Mar. 1855	1*s.* 2*d.* in the pound on incomes of 150*l.* and upwards, and 10*d.* from 100*l.* to 150*l.* -	6,614,000
1856	1*s.* 4*d.* in the pound on incomes of 150*l.* and upwards, and 11½*d.* from 100*l.* to 150*l.* -	2,000,000
1860	9*d.* in the pound on incomes of 150*l.* and upwards, and 6½*d.* from 100*l.* to 150*l.*	4,340,000
1861	10*d.* in the pound on incomes of 150*l.* and upwards, and 7*d.* from 100*l.* to 150*l.* - -	1,060,000
1868	5*d.* in the pound on incomes of 100*l.* and upwards, but an abatement of the duty on 60*l.* allowed on incomes under 200*l.* - -	1,450,000
1869	6*d.* in the pound on incomes of 100*l.* and upwards, abatement allowed as above -	1,450,000

INLAND REVENUE.

ABSTRACT of DUTIES REPEALED, EXPIRED, or REDUCED, and of DUTIES IMPOSED or AUGMENTED, in each Year since 1816.

NET AMOUNT OF DUTIES REPEALED, EXPIRED, OR REDUCED.						NET AMOUNT OF DUTIES IMPOSED OR AUGMENTED.					
YEARS.	EXCISE.	STAMPS.	ASSESSED TAXES.	INCOME TAX.	TOTAL.	YEARS.	EXCISE.	STAMPS.	ASSESSED TAXES.	INCOME TAX.	TOTAL.
	£	£	£	£	£		£	£	£	£	£
1816	2,863,000		312,904	14,318,573	17,494,477	1816	230,000	400			230,400
1817	4,000		31,631		35,631	1817	1,300				1,300
1818	9,000		504		9,504	1818	1,300				1,300
1819	14,000	23,920	195,651		233,571	1819	1,834,000				1,834,000
1820	4,000				4,000	1820	115,000				115,000
1821		73			73	1821		42,642			42,642
1822	1,745,000	2,955	689,304		2,437,259						
1823	1,456,000		2,383,143		3,839,143	1823	3,800	14,796			18,596
1824		274,554	11,935		286,489						
1825	536,000	68,720	267,162		871,882	1825	43,000				43,000
1826	1,134,200	66,400			1,200,600	1826	200,000				200,000
1827		2,300			2,300						
1828		15,671			15,671	1828		Cannot be estimated.			
1830	3,506,000		13,272		3,519,272	1830	611,000				611,000
1831	529,000		2,940		531,940	1831		210	1,170		1,380
1832	476,500	7,162	42,880		526,542	1832		21,550			21,550
1833	626,000	156,800	402,588		1,185,388						
1834	505,200	31,204	1,222,295		1,758,699	1834	181,000				181,000
1835	131,000				131,000						
1836	536,500	310,170			846,670	1836	800		2,394		3,194
						1837	100				100
1838		Cannot be estimated.				1838		1,733			1,733
1839	2,000	56,308			58,308						
1840		5,000	13,959		18,959	1840	784,000		311,447		1,095,447
1842		88,422			88,422	1842	241,000	128,167		5,100,000	5,469,167
1843	240,000				240,000	1843		Cannot be estimated.			
1844	70,000	101,959			171,959						
1845	932,000				932,000	1845	19,000	4,720			23,720
1846		Cannot be estimated.				1846	120				120
						1848	84				84
1850	456,000	520,000			976,000	1850		4,300			4,300
1851			1,878,800		1,878,800	1851	150	18,000	600,000		618,150
1853	1,195,000	277,000			1,472,000	1853	590,000	2,000,000		750,000	3,340,000
Ended 31Mar. 1855		160,000	290,000		450,000	Ended 31Mar. 1855	2,900,450	5,000		6,614,000	9,519,450
1856	60,000	300,000			360,000	1856	1,000,105			2,000,000	3,000,105
1857	2,200,000				2,200,000						
1858			5,000	9,125,000	9,130,000	1858	5,000				5,000
1859				2,100,000	2,100,000	1859	500,000	200,000			700,000
						1860				4,340,000	4,340,000
1861	105,000		140,000		245,000	1861	1,146,000	172,000		1,060,000	2,378,000
1862	1,350,000			1,060,000	2,410,000	1862	2,000	60,000			62,000
1863	250,000	10,100			260,100	1863	232,000	20,600			252,600
1864				2,750,000	2,750,000	1864	12,000				12,000
1865	25,000	382,845		1,230,000	1,637,845	1865	142,845	11,000			153,845
1866	10,000	538,000		2,600,000	3,148,000	1866		50			50
1867	110,000				110,000	1867		7,500			7,500
1868		400,000	105,000		505,000	1868	210,000	106,000		1,450,000	1,766,000
1869			150,000		150,000	1869		6,000		1,450,000	1,456,000
	21,080,400	3,799,563	8,158,968	33,183,573	66,222,504		11,006,054	2,824,668	915,011	22,764,000	37,509,733

LONDON:
Printed by George E. Eyre and William Spottiswoode,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

1870 [c. 219] XX. 599

SIXTEENTH REPORT

OF

THE POSTMASTER GENERAL,

ON

THE POST OFFICE.

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE E. EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

1870.

[C. 219.] *Price 2d.*

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INSTITUTE OF HISTORICAL RESEARCH

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SIXTEENTH REPORT.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF HER MAJESTY'S TREASURY.

My Lords,

I have the honour to present to your Lordships the Sixteenth Annual Report upon the Post Office.

At the close of my last report I stated that as regards a reduction of postage upon newspapers and other printed matter it would be my duty carefully to consider the question before the next meeting of Parliament. As your Lordships are aware, that question has since been fully considered, and has resulted in an Act which, besides reducing the postage upon newspapers and other printed matter, provides for the introduction of a Card Post.

The Newspaper and Inland Book Post, Pattern Post, and Card Post regulations will be as follows, viz. :—

Newspapers.

Rates of Postage.

Prepaid.—On each newspaper, whether posted singly or in a packet, a postage of one halfpenny. A packet containing two or more registered newspapers, however, not to be chargeable with a higher rate of postage than that chargeable on a book-packet of the same weight, viz., one halfpenny for every two ounces, or fraction of two ounces.

Unpaid.—A newspaper posted unpaid, and a packet of newspapers posted either unpaid or insufficiently paid, to be charged with the unpaid rate applicable to book-packets, viz., one penny for every two ounces, or fraction of two ounces, deducting the value of any stamp or stamps affixed.

(1.) The postage to be prepaid either by an adhesive stamp or by the use of a stamped wrapper.

(2.) No newspaper to pass through the post a second time for the original postage; for each transmission a fresh postage to be prepaid, except that in the case of re-direction the amount chargeable may be collected on delivery.

(3.) Every newspaper or packet of newspapers to be posted either without a cover or in a cover open at both ends so as to admit of removal for examination. If

this rule be infringed, the newspaper or packet to be treated as a letter.

(4.) Every newspaper to be so folded as to admit of the title being readily inspected.

(5.) No newspaper, whether posted singly or in a packet, to contain any enclosure except the supplement or supplements belonging to it.

(6.) A newspaper having any letter or any communication of the nature of a letter written either upon the newspaper itself or upon its cover, to be charged as a letter at the unpaid rate.

(7.) No packet of newspapers to exceed 14 lbs. in weight, two feet in length, or one foot in breadth, width, or depth.

Book Post (Inland).

Circulars, either wholly or in great part printed, engraved, or lithographed, to be entitled to the privileges of the book post.

The book post rate to be reduced to one halfpenny for every two ounces, or fraction of two ounces.

No book-packet to exceed 14 lbs. in weight, two feet in length, or one foot in breadth, width, or depth.

Pattern Post (Inland).

Upon every two ounces or fraction of two ounces a postage of one halfpenny.

1st. The postage to be prepaid either by adhesive stamps or by means of a stamped wrapper, or by a combination of both; except, in London, at the chief office and district offices, and the branch offices at Lombard Street and Charing Cross, and, in Edinburgh and Dublin, at the chief offices, where, from 10 a.m. to 4.0 p.m., the postage may be prepaid in money, provided it amount to not less than 1*l.* in any one case, and provided the packets be posted in bundles, each representing a postage of 5*s.*

2nd. A packet not being sufficiently prepaid but bearing a stamp of the value of one rate, to be charged with double the deficiency; a packet wholly unpaid to be charged with double the pattern postage.

3rd. Patterns or samples to be sent, when practicable, in covers open at the ends, and so as to be easy of examination. But samples of seeds, drugs, and such like articles, which cannot be sent in covers of this kind, but such articles only, may be posted enclosed in boxes or in bags of linen or other material, fastened in such a manner that they may be readily opened, or in bags entirely closed, provided such closed bags are transparent so as to enable the officers of the Post Office readily to

satisfy themselves as to the nature of the contents. If this rule be infringed, the packet to be treated as a letter.

4th. There must be no writing or printing upon any packet except the address of the person for whom it is intended, the address of the sender, a trade mark or number, and the price of the articles; nor may there be any writing or printing or other thing enclosed except such address, mark, number, and price, and a written or printed description of the articles,—which particulars may be on labels attached to the samples. If this rule be infringed, the packet to be treated as a letter.

5th. Any prohibited enclosure will be taken out and forwarded to the address on the packet, charged with full postage as an unpaid letter.

6th. No packet to exceed 12 oz. in weight, or two feet in length by one foot in breadth, width, or depth.

Card Post (Inland).

On and after the 1st October next, post cards, bearing an impressed halfpenny stamp, will be sold at all post offices, at the rate of one halfpenny each.

They will be available for transmission between places in the United Kingdom only.

The front (or stamped) side to bear the address only. There must be no other writing or printing on it, nor must there be any writing or printing across the stamp. On the reverse side, any communication, whether of the nature of a letter or otherwise, may be either written or printed. Nothing is to be attached to the card; nor may it be folded, cut, or otherwise altered. If any of these rules be infringed, the card to be charged on delivery as an insufficiently paid letter.

Late Letter Fees.

In 1869 a reduction took place in the amount of late fee chargeable upon letters posted in London between 7.15 and 7.30 in the evening. The conditions of posting before and after the 23rd of August, the date of the alteration, being as follows:—

Hour of Posting.	Amount of late Fee.	
	Before August 23.	On and after August 23.
	d.	*d.*
From 6 to 6.45 p.m.	1	1
From 6.45 to 7.15 p.m.	2	
From 7.15 to 7.30 p.m.	4	

The revenue derived from late letter fees advanced from 13,606*l.* in 1868 to 14,801*l.* in 1869; an increase of 1,195*l.* It would, however, be wrong to suppose that this increase was a consequence of a reduction of the fee. If the year be divided into two periods, the one before and the other after the reduction, and these two periods be compared with the corresponding periods of the preceding year, it will be seen that the concession was attended with some, though very inconsiderable, loss to the revenue, represented, indeed, by the difference between an increase of 9 and 7 per cent.

From Jan. 1, 1869, to Aug. 23, the date of the alteration, the late letter fees amounted to -	£9,716
From Jan. 1, 1868, to Aug. 23, the late letter fees amounted to - - - - -	8,883
Showing an increase of - -	£833
	or 9·3 per cent.
From Aug. 22, 1869, to Dec. 31, the late letter fees amounted to - - - - - -	£5,085
From Aug. 22, 1868, to Dec. 31, the late letter fees amounted to - - - - - -	4,723
Showing an increase of -	£362
	or only 7·6 per cent.

Foreign Service.

Since the date of my last report the Postal Convention with Greece raising the unit for a single rate of postage from a quarter of an ounce to half an ounce has been ratified and brought into operation.

I have also had the satisfaction of concluding a convention with the United States of America, by virtue of which the postage upon letters not exceeding half an ounce in weight has been reduced from 6*d.* to 3*d.* A similar reduction has been made in the postage to Canada and Prince Edward Island.

To the States of Ecuador, Bolivia, Chili, and Peru viâ Panama, the postage has been reduced from 2*s.* to 1*s.* 6*d.* per half ounce; to Guatemala, by the same route, from 2*s.* to 1*s.*, the British Government being relieved in this case from the cost of transit across the Isthmus; to Italy and the Papal States viâ Belgium from 11*d.* to 8*d.*; to Sweden viâ Stralsund from 9*d.* to 8*d.*; and to Norway viâ Denmark from 8*d.* to 7*d.*

By an extension of the arrangement heretofore existing between this country and the principal countries of Europe, printed papers, books, and trade patterns not exceeding two ounces in weight can now be sent to the whole of the British Colonies as well as to all Foreign States with which we have a book and pattern post; in short, to almost every part of the world, at an uniform rate of one penny per ounce.

Soon after I had assumed the direction of the Post Office, I turned my attention to the question of increasing the weight to be allowed for a single letter between the United Kingdom and France.

I found that in 1862 a proposal made by the British Post Office to adopt the half-ounce scale had been met on the part of the French Post Office by a counter proposal to adopt a scale of 10 grammes, equivalent to one third part of an ounce. Anticipating some little difficulty from the adoption of a scale for which no standard weight exists in this country, my predecessor had then suggested that letters to France from the United Kingdom should be charged according to the half-ounce scale, and that letters to the United Kingdom from France should be charged according to the scale of 10 grammes; that each country, in fact, should use the weights to which it is accustomed; but even to this the French Post Office were unable to consent. Again, in 1866, the question had formed the subject of renewed nogotiations, but with an equal want of success.

Under these circumstances, it appeared to me to be useless, if indeed it would have been quite becoming, to make any further overtures in favour of the half-ounce scale, and I determined to accept such concession as France might be willing to grant. Accordingly, it was agreed that as between France and the United Kingdom the unit of weight for a single letter should be raised according to French weight from seven and a half to ten grammes, and, according to English weight, from one fourth to one third of an ounce.

Simultaneously with this alteration of weight, the French Post Office consented to a reduction of postage from 4*d.* to 3*d.*

Upon the settlement of this question with France, I proceeded to make proposals of a similar character to other countries where the quarter ounce scale prevailed; viz., to Austria, Italy, Spain, and Portugal, and I am glad to be able to state that in each case they have met with cordial acceptance. Austria has already adopted the half ounce scale, and Italy has agreed to adopt it, except as regards letters to and from Sicily, in respect to which it has not been found possible to go beyond the French or third of an ounce scale. Spain and Portugal have also consented to adopt the French scale, and as regards these countries, as well as Italy and Sicily, the alteration will shortly come into effect.

Since the date of my last report, the money order system has been established with Belgium and with Grenada in the West Indies, and a convention to the same end with France is now only awaiting the arrangement of details before being carried into effect. Under negotiations now in progress, the same system will, I hope, before long be extended to North Germany, the Netherlands, Denmark, the United States of America, and the East Indies.

New contracts have been entered into for the conveyance of Mails to Brazil and the River Plate with the Pacific Steam Navigation Company and the London, Belgium, Brazil, and River Plate Company, and to the West Coast of Africa with the British and African Steam Navigation Company, in both cases on the principle of paying as nearly as can be calculated the amount of Sea Postage instead of a fixed subsidy. This gives to Brazil and the River Plate four regular Mails every month, and to Africa three.

The contract for the Mail Packet Service between Dover and Calais expired on the 20th of June last. Judging it inexpedient, however, in view of the projected improvements in the Channel communication, to incur fresh obligations extending over any considerable period, I have entered into an agreement with the South-eastern, and London, Chatham, and Dover Railway Companies, terminable upon one year's notice, to continue the service on the present conditions.

Since October last, at the request of the Italian Government, Mails for India, China, and Australia, supplementary to those leaving London via Marseilles on Fridays, have been sent viâ Brindisi on Saturdays, with a view to test the relative advantages of the two routes. It would, however, be premature, if only on account of the contemplated closing of the railway over Mont Cenis during the winter months, to decide upon the adoption of the Brindisi route before the completion of the tunnel, which, it is understood, will be opened before the end of next year.

General Progress of Business.

I append a comparative statement of the general progress of business during the years 1868 and 1869.

General Progress of Business.

Number of Letters delivered.	Number of Inhabited Houses.	Population.	Number of Book Packets, Newspapers, and Pattern Packets delivered.	Amount of Money Orders issued.	Post Office Savings Bank.		Total Number of Depositors in Post Office Savings Bank and old Savings Banks combined.
					Number of Depositors.	Balance due to Depositors on December 31st.	

General Progress of Business.

	Number of Letters delivered.		Number of Inhabited Houses.		Population.		Number of Book Packets, Newspapers, and Pattern Packets delivered.		Amount of Money Orders issued.		Post Office Savings Bank.				Total Number of Depositors in Post Office Savings Bank and old Savings Banks combined.	
											Number of Depositors.		Balance due to Depositors on December 31st.			
	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.
									£	£			£	£		
England and Wales	670,046,000	687,951,000	4,058,190	4,099,432	21,736,805	22,018,294	80,878,000	83,410,000	16,211,438	16,579,779	902,511	1,015,160	11,002,147	12,713,923	2,039,843	2,147,093
Scotland	77,812,000	80,930,000	409,378	411,606	3,188,125	3,205,481	11,847,000	11,693,000	1,599,790	1,533,726	33,089	36,054	229,676	236,747	211,109	223,152
Ireland	60,260,000	63,035,000	951,326	950,113	5,543,235	5,536,217	13,120,000	13,505,000	1,267,904	1,289,130	29,554	34,571	434,832	544,239	86,702	94,265
United Kingdom	808,118,000	831,914,000	5,418,894	5,461,151	30,528,215	30,759,992	105,845,000	108,608,000	19,079,132	19,395,635	965,154	1,085,785	11,666,655	13,524,209	2,338,654	2,464,510

	Government Insurances.								Government Annuities.											
									Immediate.						Deferred.					
	1868.		1869.				1868.			1869.			1868.			1869.			1869.	
	Number of Policies.	Annual Premium.	Amount insured.	Number of Policies.	Annual Premium.	Amount insured.	Number.	Purchase Money.	Amount.	Number.	Purchase Money.	Amount.	Number.	Purchase Money.	Amount.	Number.	Purchase Money.	Amount.	Number.	Purchase Money.	Amount.
		£	£		£	£		£	£		£	£		£	£		£	£		£	£
England and Wales	1,673	4,969	126,336	2,023	6,846	153,993	763	180,695	16,321	1,064	216,102	22,317	150	5,380 annual 1,111	2,765	180	5,509 annual 1,501	3,555		
Scotland	72	148	4,993	90	189	6,156	70	14,991	1,349	100	20,217	1,845	6	40 annual 79	155	7	73 annual 79	161		
Ireland	44	110	3,440	55	143	4,248	41	11,736	1,119	62	15,495	1,493	4	229 annual 7	51	6	229 annual 14	73		
United Kingdom	1,789	£ 5,227	£ 134,824	2,168	£ 7,178	£ 164,397	874	£ 207,412	£ 18,789	1,226	£ 231,814	£ 25,655	160	£ 6,348	£ 2,971	193	£ 7,495	£ 3,789		

Omitting the items in the foregoing table which rest on estimate only, such as the number of letters and book packets delivered in the United Kingdom, I pass to those which are absolutely correct; viz., Money Orders, Savings Bank Deposits, and Government Insurances and Annuities.

Money Orders.

The amount for which Money Orders were issued in 1869 was 19,395,635*l.*, an increase of 1·65 per cent. over the preceding year, 2·27 per cent. in England, and 1·12 per cent. in Ireland; but in Scotland a decrease of 4·3 per cent., owing probably to the fact that in 1869 the bankers commenced issuing orders for small sums on their agents.

As between the United Kingdom and abroad, the comparison between the years 1868 and 1869 stands as follows:—

Year.	Money Orders issued in the United Kingdom for Payment abroad.		Money Orders issued abroad for payment in United Kingdom.	
	Number.	Amount.	Number.	Amount.
		£		£
1868 - - - -	14,904	58,532	105,639	499,566
1869 - - - -	19,192	74,124	111,800	509,943
Increase in 1869 - -	4,288	15,592	6,161	10,377

The number of Money Order Offices in the United Kingdom increased from 3,893 at the close of 1868 to 4,061 at the close of 1869, when their distribution was as follows:—

	Money Order Offices.				
	At Head Offices.	At Sub-Offices.	At Receiving Houses.		Total.
			Metropolitan.	Provincial.	
England and Wales -	571	1,617	543	335	3,066
Scotland - -	139	257	27	30	453
Ireland - -	138	381	20	3	542
United Kingdom -	848	2,255	590	368	4,061

Savings Bank Deposits.

The depositors in Post Office Savings Banks at the end of the year 1869 were 1,085,785, an increase of 12·49 per cent. over the preceding year, 12·48 per cent. in England, 8·96 per cent. in Scotland, 16·97 per cent. in Ireland. The balance due to depositors, 13,524,209*l.*, showed an increase of 15·9 per cent.; 15·5 per cent. in England, 16 per cent. in Scotland, 25·1 per cent. in Ireland. The average amount of deposit to each depositor was 12*l.* 9*s.* 1¼*d.*; 12*l.* 10*s.* 5½*d.* in England, 7*l.* 7*s.* 11½*d.* in Scotland, 15*l.* 14*s.* 10*d.* in Ireland; the comparative low average in Scotland being, no doubt, a consequence of the facilities afforded in that part of the United Kingdom for the investment of small sums at interest in banks of unquestionable solidity. The total number of depositors in Post Office Savings Banks and the old Savings Banks 2,464,510, or one to every 12 persons, showed an increase of 127,856.

Government Insurances and Annuities.

As will be seen from the table, the number of policies effected with the Government through the Post Office increased from 1,789 at the close of 1868 to 2,168 at the close of 1869; the amount insured from 134,824*l.* to 164,397*l.* This gives an average insurance of 75*l.* 16*s.* 6*d.* to each insurer; 76*l.* 2*s.* 5*d.* in England, 68*l.* 8*s.* in Scotland, and 77*l.* 4*s.* 8*d.* in Ireland, at average annual premiums of 3*l.* 7*s.* 8*d.*, 2*l.* 2*s.*, and 2*l.* 12*s.* respectively.

The number of immediate annuities rose from 874 at the close of 1868 to 1,226 at the close of 1869; the amount from 18,789*l.* to 25,600*l.* The number of deferred annuities from 160 to 193, and the amount from 2,971*l.* to 3,789*l.*

Returned Letters.

	Total Number of Returned Letters.		Number restored to the Writers.		Number reissued to corrected Addresses.		Number returned unopened to Foreign Countries.		Number destroyed or in hand.	
	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.	1868.	1869.
England and Wales	3,258,207	3,280,208	2,790,285	2,849,451	117,684	109,283	109,754	113,265	240,484	208,209
Scotland - -	274,283	276,308	235,183	234,822	15,962	14,665	5,859	6,926	17,279	19,895
Ireland - -	282,819	298,222	170,576	176,234	18,164	10,006	20,010	28,456	74,063	83,526
United Kingdom -	3,815,309	3,854,738 Increase 39,429	3,196,044	3,260,507 Increase 64,463	151,810	133,954 Decrease 17,856	135,629	148,647 Increase 13,018	331,826	311,630 Decrease 20,196

Of these letters, 14,932 were posted without any address at all, among which were 256 containing money to the aggregate amount of 2,810*l.*

Registered Letters.

In London the number of registered letters passing through the post, including those containing coin and compulsorily registered, rose from 1,933,295 in 1868 to 2,046,138 in 1869, and in the United Kingdom from 2,577,329 to 2,727,763, an increase in each case of 5·8 per cent., of which, however, letters on the public service account for the greater portion.

To go no further than these figures, there can be no doubt that the number of registered letters bears only a very small proportion indeed to the number containing enclosures of value. This can be explained only by supposing that the chance of an ordinary letter arriving at its destination is so immeasurably greater than the chance of its being lost, that many persons prefer incurring the risk, such as it is, to purchasing comparative safety at the cost of a fee for registration.

Miscellaneous.

In January of the present year the Post Office undertook the management of the telegraphs. The preparations that had to be made were on a large scale, and involved so excessive an amount of labour, that, although I am not now treating of the internal administration of the department, I cannot refrain from paying at least a passing tribute to the zeal and endurance of those who cheerfully undertook the task, and, as the time drew on, gave to it literally their whole time, night as well as day; but upon the telegraphs themselves, remaining as they did at the close of the year in the hands of the companies, any remarks would be out of place in the present report, and must be reserved for the next.

Want of space had begun to make itself so inconveniently felt, that it became necessary, in the course of the autumn, to close the public hall of the Post Office, and to fit it up for the purposes of the department. This hall, running through the centre of the building, and divided by rows of massive Ionic columns supporting the roof, formed a very important feature in the original elevation, and I had hoped it might be possible to reopen it so soon as the new Post Office, now in course of erection, should be completed; but now the contemplated reduction of postage upon newspapers makes another large room indispensable, and space for the purpose cannot be found, except over the hall. This will, I regret to state, effectually preclude the possibility of re-opening the hall to the public.

In 1869 changes were introduced into the department which must eventually have a very important bearing upon the question of cost. Dating from a time when stealing a letter was a capital offence, a rule existed prohibiting any one under the age of 16 from taking part in any Post Office duties whatever. Without under-rating the importance of debarring persons who had not arrived at years of discretion from having access to letters, I was at a loss to understand why, by the exclusion of all but men, a forced rate of remuneration should be kept up for easy and irresponsible duties; and accordingly, with your lordships' full approbation, I introduced several classes of boys at wages varying according to their age. The work on which these boys are employed is done, I understand, just as expeditiously and as well as it was before.

In 1869, owing to a rearrangement of Post Office work on the railways, a considerable reduction took place in the number of travelling sorters. As these men, in addition to their wages, receive an allowance for every trip they make by railway, their transfer to stationary duties would have involved them in serious loss, had not means been taken to prevent it. The railway or travelling sorters are exposed to a variety of risks from which the stationary sorters are exempt, and working, as they do, at night by the aid of gas, often under severe pressure, and always when travelling at a high rate of speed, they break down after a comparatively short service, and come upon the pension list. It appeared to me, therefore, that any arrangement would be imperfect which should aim only at securing the men against loss in view of the contemplated reductions, without attempting to apply a remedy to what, when the travelling Post Office should have been a little longer in existence, must become a great practical inconvenience. To secure this twofold object, I sought and obtained your lordship's authority for the creation of a class, to which every travelling sorter, after a given period of service as such, or at any time, if disabled in the discharge of his duties, should have the right of admission; this class to be reserved exclusively for stationary duty, and to entitle its members to a trip compensation allowance of 5*s.* a week, in addition to his wages, subject to the single restriction that no more than 30 such allowances should be paid at any one time. As the travelling sorters borne on this class would, with few exceptions, be employed in the room of stationary sorters, the number of the latter was of course to be kept short to a corresponding extent. By this means I was enabled to give effect at once to reductions which must otherwise have been indefinitely postponed, and the foundation was laid of a permanent arrangement, which, as tending to check a premature swelling of the pension list, is hardly less in the interest of the revenue than in that of the men themselves.

The following table gives the amount of superannuation and compensation allowances which began and which ceased to be paid in the year 1869.

Nature of Allowance.	Began.	Ceased.	Increase.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Superannuation - -	9,348 8 5	7,537 0 5	1,811 8 0	—
Compensation - -	—	113 15 0	—	113 15 0

In the Appendix will be found the usual tables showing the gross and net revenue of the Post Office during the last ten years, the force and expenditure of the department during the same period, and the operations of the Post Office Savings Bank, as well as the Government Insurances and Annuities, from the dates on which those two branches of business were respectively commenced.

I have the honour to be,
My Lords,
Your obedient Servant,
HARTINGTON.

General Post Office,
8 August 1870.

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which ceased to be

ncrease.			Decrease.		
£	s.	d.	£	s.	d.
1	8	0	—		
—			113	15	0

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Servant,
GTON.

APPENDIX.

Table I.

Gross and Net Revenue.

Year.	Gross Revenue from Letters, Books, Packets, &c.	Money Order Commission.	Gross Revenue collected by the Post Office.	Produce of the Impressed Stamp on Newspapers collected by Inland Revenue Office.	Total Postal Revenue.	Total Cost of Post Office Service.	Net Revenue.
	£	£	£	£	£	£	£
1860 - - - -	3,267,662	121,693	3,389,355	141,810	3,531,165	2,831,137	700,028
1861 - - - -	3,402,691	127,866	3,530,557	134,571	3,665,128	3,161,411	503,717
1862 - - - -	3,496,635	136,954	3,633,589	130,415	3,764,004	2,932,095	831,909
1863 - - - -	3,730,073	144,226	3,874,299	125,15	3,999,455	2,962,051	1,037,404
1864 - - - -	3,957,047	151,979	4,109,026	122,532	4,231,558	3,078,297	1,153,261
1865 - - -	4,142,086	157,113	4,299,199	124,409	4,423,608	2,941,086	1,482,522
1866 - - - -	4,311,457	166,430	4,477,887	121,780	4,599,667	3,201,681	1,397,986
1867 - - - -	4,376,044	172,085	4,548,129	120,085	4,668,214	3,246,850	1,421,364
1868 - - - -	*4,391,270	175,612	*4,566,882	116,764	*4,683,646	3,266,724	*1,416,922
1869 - - - -	4,472,746	176,480	4,649,226	115,349	4,764,575	†3,459,227	1,305,348
Average Net Revenue of first Five Years - - - - - - - - -						—	£845,264
Ditto second ditto - - - - - - - - -						—	£1,404,828

* In the last annual report it was stated that, for the purposes of comparison between the years 1867 and 1868, the sum of 217,664*l.* should be added to the Revenue of the latter year, that being the difference arising out of a change in the system of accounts between the amounts charged in those two years as Postage of Public Departments; and for the same reason, before comparing the years 1868 and 1869, the sum of 14,797*l.* should be added to the Revenue of the year 1869.

† The largely increased cost of the Post Office Service in the year 1869 is principally due to exceptional payments on account of the Packet Service, as shown in the Statement of Force and Expenditure, Table II.

Table II.

Force and Expenditure.

	Force.	

1868	*4,391,270	175,612	*4,566,882	116,764	*4,683,646	3,266,724	*1,416,922
1869	4,472,746	176,480	4,649,226	115,349	4,764,575	†3,459,227	1,305,348
Average Net Revenue of first Five Years						—	£845,264
Ditto second ditto						—	£1,404,828

* In the last annual report it was stated that, for the purposes of comparison between the years 1867 and 1868, the sum of 217,664*l.* should be added to the Revenue of the latter year, that being the difference arising out of a change in the system of accounts between the amounts charged in those two years as Postage of Public Departments; and for the same reason, before comparing the years 1868 and 1869, the sum of 14,797*l.* should be added to the Revenue of the year 1869.

† The largely increased cost of the Post Office Service in the year 1869 is principally due to exceptional payments on account of the Packet Service, as shown in the Statement of Force and Expenditure, Table II.

TABLE II.

Force and Expenditure.

Date.	Force. Effective. Staff Officers, Postmasters, Clerks, Sorters, Stampers, Messengers, Guards, Letter Carriers.	Force. Non-Effective. Pensioners.	Cost of Collection and Delivery, of Management, and of Money Order Business. Salaries, Wages, Pensions, Travelling Allowances, Poundage on Sale of Stamps, Commission on Money Order Business, Cost of Uniform Clothing, Medical Expenses, and Cost of Substitutes during annual Holidays or Sickness of Officers and Men, Official Postage, Law Charges, and Incidental Expenses.	Manufacture of Postage Stamps, *i.e.*, Printing, Paper, and Miscellaneous Charges.	Stationery.	Buildings and Repairs, Rents, Rates, Taxes, Fuel, and Light.	Total Cost of Collection, Delivery, and Management, and of Money Order Business.	Cost of Conveyance of Mails. Conveyance by Coaches, Carts, and Omnibuses.	Conveyance by Railways.	Cost of Supply and Repair of Mail Bags and Boxes, Tolls, and Ferryage, Cost of Apparatus for Exchange of Bags conveyed by Railway, and Miscellaneous Expenses.	Conveyance of Mails by private Ships and by Packets under Contract with Admiralty or Post Office.	Conveyance of Mails over Isthmus of Panama and Isthmus of Suez and Isthmus of Suez and Salaries of Admiralty Agents and other Officers in charge of Foreign and Colonial Mails.	Total Cost of Conveyance.	Total Cost of Post Office Service.
			£	£	£	£	£	£	£	£	£	£	£	£
1860	25,192	765	1,140,396	19,177	42,174	62,215	1,263,962	150,368	490,223	26,985	869,952	29,647	1,567,175	2,831,137
1861	25,376	862	1,214,303	19,414	34,781	85,702	1,354,200	152,508	655,046	25,929	940,657	33,071	1,807,211	3,161,411
1862	25,285	927	1,249,268	19,261	31,365	84,795	1,384,689	152,280	526,966	22,393	821,067	24,700	1,547,406	2,932,095
1863	25,492	1,017	1,254,605	18,485	32,182	81,548	1,386,820	149,333	538,512	20,189	837,655	29,542	1,575,231	2,962,051
1864	25,637	1,131	1,322,945	19,750	32,561	39,730	1,414,986	145,089	565,853	21,807	900,610	29,953	1,663,311	3,078,297
1865	25,082	1,274	1,295,153	22,064	32,396	75,331	1,424,944	140,517	528,220	22,220	796,399	28,786	1,516,142	2,941,086
1866	25,594	1,423	1,368,157	23,234	34,989	182,627	1,609,007	139,888	586,083	21,336	817,467	27,893	1,592,674	3,201,681*
1867	25,902	1,559	1,421,854	23,684	33,033	236,592	1,715,163	140,069	559,575	22,434	783,845	25,764	1,531,687	3,246,850†
1868	26,232	1,756	1,440,144	25,000	39,014	214,522	1,718,680	139,553	578,927	18,769	777,097	33,698	1,548,044	3,266,724‡
1869	26,910	1,871	1,455,251	25,000	40,788	115,123	1,636,162	139,316	583,596	17,533	1,056,798	25,822	1,823,065	3,459,227§

* Including £73,267 paid under the Post Office Extension Act, the greater portion of which has been charged to Buildings, &c.
† Including £158,121 ditto ditto.
‡ Including £105,202 ditto ditto.
§ Including £17,544 ditto ditto.

TABLE III.

Post Office Savings Bank.

PERIOD.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	Number of Post Office Savings Banks.	Number of Deposits.	Amount of Deposits.	Average Amount of Deposit.	Interest credited to Depositors.	Number of Withdrawals.	Amount of Withdrawals.	Average Amount of Withdrawal.	Charges of Management.	Average Cost of each Transaction, viz., of each Deposit or Withdrawal.	Number of Accounts opened.	Number of Accounts closed.	Number of Accounts remaining open at close of the Year.	Amount, inclusive of Interest, standing to credit of all open Accounts at close of the Year.	Average Amount standing to credit of each open Account at close of the Year.	Total Sum standing to credit of Post Office Savings Banks on Books of National Debt Commissioners at close of the Year.	Balance in hands of Postmaster-General, after allowing for Charges of Management, at close of the Year.	Total Balance in hand, applicable to payment of Depositors, at close of the Year.	Number of Old Savings Banks and Post Office Banks combined, at close of the Year.	Number of the Depositors in Old Savings Banks and Post Office Banks combined, at close of the Year.
From 16th Sept. 1861 to 31st Dec. 1862	2,535	639,216	£ 2,114,669	£ s. d. 3 6 2	£ 22,189	97,294	£ 438,637	£ s. d. 4 10 2	£ 20,591	d. 6 7/10	205,928	27,433	178,495	£ 1,698,221	£ s. d. 9 10 3	£ 1,659,032*	£ 35,692	£ 1,694,724*	3,157	1,732,555
Year 1863	2,991	842,848	£ 2,651,209	£ s. d. 3 2 11	£ 55,204	197,431	£ 1,027,154	£ s. d. 5 4 0	£ 25,401	d. †5 6/10	185,934	44,760	319,669	£ 3,377,480	£ s. d. 10 11 4	£ 3,328,182*	£ 44,413	£ 3,372,595*	3,594	1,876,389
„ 1864	3,081	1,110,762	£ 3,350,000	£ s. d. 3 0 3	£ 100,493	309,242	£ 1,834,849	£ s. d. 5 18 8	£ 45,856	d. †7 7/10	226,153	74,964	470,858	£ 4,993,123	£ s. d. 10 12 1	£ 4,995,663*	£ 5,522	£ 5,001,185*	3,659	1,967,663
„ 1865	3,321	1,302,309	£ 3,719,017	£ s. d. 2 17 1	£ 132,870	407,412	£ 2,318,610	£ s. d. 5 13 10	£ 49,527	d. 6 9/10	239,686	99,160	611,384	£ 6,526,400	£ s. d. 10 13 6	£ 6,582,329*	£ 4,327	£ 6,586,656*	3,822	2,078,346
„ 1866	3,507	1,525,871	£ 4,400,657	£ s. d. 2 17 8	£ 169,172	515,348	£ 2,975,054	£ s. d. 5 15 4	£ 59,451	d. 6 9/10	266,542	131,672	746,254	£ 8,121,175	£ s. d. 10 17 7	£ 8,231,176*	£ 25,791	£ 8,256,967*	4,058	2,156,290
„ 1867	3,629	1,592,344	£ 4,643,906	£ s. d. 2 18 4	£ 207,649	581,972	£ 3,222,800	£ s. d. 5 10 9	£ 62,700	d. 7·006	264,341	155,612	854,983	£ 9,749,929	£ s. d. 11 8 0	£ 9,867,703*	£ 47,690	£ 9,915,393*	4,268	2,239,347
„ 1868	3,813	1,757,303	£ 5,333,638	£ s. d. 3 0 8	£ 252,897	637,144	£ 3,669,809	£ s. d. 5 15 2	£ 61,860	d. 6 7/10	289,366	179,195	965,154	£ 11,666,655	£ s. d. 12 1 9	£ * 11,963,053	£ Nil.	£ * 11,899,400	4,331	2,336,654
„ 1869	4,047	1,998,644	£ 5,787,218	£ s. d. 2 17 10	£ 297,392	716,466	£ 4,227,056	£ s. d. 5 17 11	£ 62,060	d. 5 8/10	323,723	203,092	1,085,785	£ 13,524,209	£ s. d. 12 9 1	£ 13,755,547	£ 19,386	£ 13,774,933	4,554	2,464,510

* These sums do not include the dividends accruing to the Post Office Savings Banks on the 5th January, that is, five days after the close of the account in each year, up to the year 1866 inclusive, but after that year the Securities belonging to the Banks have been valued by the Commissioners for the Reduction of the National Debt, and the amount, including dividends due but not paid at the end of the year, has been inserted in the above return.

† The falling off in the cost per transaction during 1863 and the increase in that cost during 1864 are attributable to one and the same cause, viz., to the payment during 1864 of various charges properly belonging to 1863.

TABLE IV.

Post Office Savings Bank.

BALANCE SHEET.

RETURN of the BALANCE SHEETS of the POST OFFICE SAVINGS BANKS for the Year 1869, showing the Balance due to Depositors, the Amount of Expenses remaining Unpaid, the Value of Securities at the Cost Price less depreciation of those which are Terminable by Lapse of Time, Amount of Cash in hand and Dividends accrued but not received at the end of the Year, and the Surplus or Deficiency of Funds to meet Liabilities.

LIABILITIES.	£ s. d.	ASSETS.	£ s. d.	£ s. d.
Balance due to Depositors on the 31st December 1869 (including interest) - -	13,524,209 1 1	Value of Securities at the Cost Price less depreciation of those which are Terminable by Lapse of Time - - -	13,474,940 2 4	
Amount of Expenses remaining unpaid (partly estimated) -	25,000 0 0	Amount of Cash in hands of Commissioners for the Reduction of the National Debt - - - -	18,801 11 1	
Surplus of Funds to meet Liabilities -	225,723 12 10	Dividends accrued but not received at the end of the year - - - -	261,805 7 11	
		Total Amount in the hands of the Commissioners for the Reduction of the National Debt - -	- - -	13,755,547 1 4
		Less,—Balance due to the Postmaster General - - -	36,633 7 4	
		and Amount required to meet the Payment of Warrants issued, but not cashed on 31st December 1869 - -	17,297 15 9	
				19,385 12 7
£	13,774,932 13 11		£	13,774,932 13 11

	£ s. d.
Total Amount received from Depositors, including Interest, to 31 December 1869 - - -	33,238,181 7 2
Total Amount repaid to Depositors, to 31 December 1869 - - - - - - - -	19,713,972 6 1

Number of Transactions.		Number of Accounts.		
Deposits.	Withdrawals.	Opened.	Closed.	Remaining open.
10,769,297	3,462,309	2,001,673	915,888	1,085,785

The total cost of the Post Office Savings Banks from their establishment to the 31st December 1869, including the sum of 25,000*l.* charged as above, was 398,163*l.* 5*s.* 5*d.*

The total number of Transactions, *i.e.*, Deposits and Withdrawals, in the period was 14,231,606.

The average cost of each Transaction was 6·71 *d.*

Prior to the passing of the Post Office Savings Bank Act, 1861, it was estimated (*see* Parliamentary Paper, No. 523, 1861) that the average cost of each transaction would be 7*d.*

GEO. CHETWYND,
Receiver and Accountant General.

General Post Office,
30 June 1870.

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Balance Sheet—*continued.*

RETURN of the BALANCE SHEETS of the POST OFFICE SAVINGS BANKS for the Year 1869, showing the Balance due to Depositors, the Amount of Expenses remaining Unpaid, the Value of Securities at the Cost Price less depreciation of those which are Terminable by Lapse of Time, Amount of Cash in Hand, and Dividends accrued but not received at the end of the Year, and the Surplus or Deficiency of Funds to meet Liabilities. (So far as relates to the NATIONAL DEBT OFFICE.)

Securities standing in the Names of the Commissioners for the Reduction of the National Debt on account of the Post Office Savings Banks Fund.		Value of such Securities at the Cost Price, less Depreciation of those which are Terminable by Lapse of Time, exclusive of dividends accrued but not received.	Dividends accrued but not received at the end of the Year.
	£ s. d.	£ s. d.	£ s. d.
Consolidated £3 per Cents - -	3,324,062 0 10	3,039,324 14 0	48,506 0 2
Reduced £3 per Cents - -	555,000 0 0	510,204 1 7	3,979 10 7
New £3 per Cents - - -	2,938,006 19 3	2,673,472 13 11	21,066 9 6
New £2½ per Cents - - -	1,000,000 0 0	765,000 0 0	12,160 6 6
Exchequer Bonds - - -	600,000 0 0	600,000 0 0	5,602 4 2
Turkish Guaranteed £4 per Cent. Bonds	115,900 0 0	116,082 13 5	1,914 17 4
Bonds of Metropolitan Board of Works	778,100 0 0	778,100 0 0	14,899 19 1
Annuities for Terms of years ending 5th April 1885 - - -	(*a*) 420,575 8 3 per annum	4,932,347 2 8	152,420 17 4
Red Sea and India Telegraph Annuities, expire 4th August 1908 - -	(*b*) 3,100 0 0 per annum	60,408 16 9	1,255 3 3
	£	13,474,940 2 4	261,805 7 11
Add Value of Securities - -		13,474,940 2 4	
Cash Balance in Bank of England -		18,801 11 1	
	£	13,755,547 1 4	

NOTE.—The value on 31st December 1869 of the several Terminable Annuities (*a* and *b*) in Column 1, will be found by adding the sums in Columns 2 and 3 together.

National Debt Office,
30 June 1870.

A. Y. SPEARMAN,
Comptroller General.

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An ACCOUNT of all Moneys received by the Commissioners for the Reduction of the National Debt, and of the Disposal thereof, on account of Contracts for the Grant of Deferred Life Annuities, made between the 1st January and the 31st December 1869, under the Provisions of the Act 27 & 28 Vict. c. 46. s. 2.

On Account of Deferred Life Annuities.

Sums received.	Sums paid.
—	—

	£	s.	d.
	3,909	10	2
	407	5	3
	628	8	10
	637	15	3
	£5,582	19	6

SAVINGS BANKS for the Year ... ount of Expenses remaining ... ess depreciation of those ... of Cash in Hand, and ... the Year, and the Surplus ... relates to the NATIONAL

	£	s.	d.
	24	14	0
	48,508	0	2
	4	1	7
	3,979	10	7
	2	13	11
	21,066	9	6
	0	0	0
	12,160	6	6
	0	0	0
	5,602	4	2
	2	13	5
	1,914	17	4
	0	0	0
	14,939	19	1
	7	2	8
	182,490	17	4
	8	16	9
	1,925	3	3
	0	2	4
	281,805	7	11
England -	18,901	11	1
-	13,474,940	2	4
£	13,755,647	1	4

Dividends accrued but not received at the end of the Year.

of such ... Price, ... preciation ... which ... rminable ... e of Time, ... usive of ... idends ... d but not ... ived.

... ies at the

... ble Annuities (*a* and *b*) in ... ber.

SPEARMAN,
Comptroller General.

NATIONAL DEBT OFFICE.

I.

An ACCOUNT of all Moneys received by the Commissioners for the Reduction of the National Debt, and of the Disposal thereof, on account of Contracts for the Grant of Deferred Life Annuities, made between the 1st January and the 31st December 1869, under the Provisions of the Act 27 & 28 Vict. c. 46. s. 2.

On Account of Deferred Life Annuities.

		Sums received.				Sums paid.		
		£	s.	d.		£	s.	d.
To Balance due 31st December 1868 - - - -		873	17	6	For the purchase of 4,234*l.* 7*s.* 10*d.* New 3*l.* per Cents - -	3,909	10	2
To purchase of Deferred Life Annuities, viz.:—	£ s. d.				For the purchase of 444*l.* 9*s.* 9*d.* Reduced 3*l.* per Cents - - -	407	5	3
Granted through the medium of the Commissioners for the Reduction of the National Debt - -	2,147 11 6				By Premiums on Deferred Annuity Contracts, Money Returnable, repaid to Contractors - - - - - -	628	8	10
Granted through the medium of the Postmaster-General - - - - - -	2,062 11 4				By Balance uninvested on 31st December 1869, viz.:—			
		4,210	2	10	In hands of Postmaster-General - - - £224 9 0			
Dividends on Stock and other Securities - - -		498	19	2	In the Bank of England - - - - 413 6 3			
						637	15	3
		£5,582	19	6		£5,582	19	6

Also, ACCOUNTS showing the Amount of Receipts during the Year on Contracts; the Number and Amount of Payments made on account of Contracts during the Year; the Amount of Expenses during the Year; the Number and Amount of New Contracts entered into; the Total Number and Amount of all current Contracts at the End of the Year; the whole Amount of Capital, distinguishing the manner in which Invested, how much in Cash, how much in Securities, specifying their Nature; the Average Rate of Interest received upon each Class of Investments, and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

Amount of Receipts during the Year on Contracts.	Number and Amount of Payments made on account of Contracts during the Year.	Amount of Expenses during the Year.	Number and Amount of New Contracts entered into.		Total Number and Amount of all Current Contracts at the End of the Year.		Capital and Average Rate of Interest upon each Class of Security.				
			No.	Amount.	No.	Amount.	Uninvested Balance.	New 3*l.* per Cents.	Average Rate of Interest.	Reduced 3*l.* per Cents.	Average Rate of Interest.
£ s. d.				£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
4,210 2 10	Nil - - -	*See* Return from the Postmaster General accompanying this account.	68	1,679 15 0	280	6,038 0 0	637 15 3	18,825 13 11	3 6 4	444 9 9	3 5 6

The law of mortality which has been observed in the construction of the Deferred Annuity Tables is set forth in the Observations Nos. 13 and 20 of the Report made on the 28th March 1829 to the Lords of the Treasury by the Actuary of the Commissioners for the Reduction of the National Debt, and printed by Order of the House of Commons on 31st March 1829, in Parliamentary Paper 122. The rate of interest fixed by law for annuities granted under the Savings Banks Acts is 3½ per cent.; for other Deferred Annuities granted by the Commissioners for the Reduction of the National Debt under the Act 10 Geo. 4. c. 24, the rate depends upon the price of the public funds on the day the annuity is purchased.

National Debt Office,
30 March 1870.

A. Y. SPEARMAN,
Comptroller General.

II.

An ACCOUNT of all Moneys received by the Commissioners for the Reduction of the National Debt, and of the Disposal thereof, on account of Contracts for the Grant of Payments on Death, made between the 1st January and the 31st December 1869, under the Provisions of the Act 27 & 28 Vict. c. 46. s. 2.

	Sums received.		Sums paid.
	£ s. d.		£ s. d.
Balance due 31st December 1868	739 7 3	For the purchase of 4,827*l.* 5*s.* 2*d.* New 3*l.* per Cents	4,451 17 8
For Insurances granted through the medium of the Postmaster-General	5,044 19 11	For the purchase of 351*l.* 11*s.* 4*d.* Reduced 3*l.* per Cents	322 2 5
Dividends on Stock	410 4 4	For Payments on Death	537 17 6
		Uninvested Balance on 31st December 869, viz.:—	
		In hands of Postmaster-General £184 19 11	
		In Bank of England 697 14 0	
			882 13 11
	£6,194 11 6		£6,194 11 6

Also, ACCOUNTS showing the Amount of Receipts during the Year on Contracts; the Number and Amount of Payments on account of Contracts during the Year; the Amount of Expenses during the Year; the Number and Amount of New Contracts entered into; the Total Number and Amount of all Current Contracts at the End of the Year; the whole Amount of Capital, distinguishing the manner in which Invested, how much in Cash, how much in Securities, specifying their Nature; the Average Rate of Interest received upon each Class of Investments; and the Table of Mortality and the Rate of Interest used in calculating the Premiums.

Amount of Receipts during the Year on Contracts.	Number and Amount of Payments made on account of Contracts during the Year.		Amount of Expenses during the Year.	Number and Amount of New Contracts entered into.		Total Number and Amount of all Current Contracts at the End of the Year.		Capital and Average Rate of Interest upon each Class of Security.				
	No.	Amount.		No.	Amount.	No.	Amount.	Uninvested Balance.	New 3*l.* per Cents.	Average Rate of Interest.	Reduced 3*l.* per Cents.	Average Rate of Interest.
£ s. d.		£ s. d.			£ s. d.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
5,044 19 11	10	537 17 6	*See* Return from the Postmaster General accompanying this statement.	422	32,670 13 2	2,168	164,391 18 8	882 13 11	16,359 7 4	3 5 9	351 11 4	3 5 6

The law of mortality which has been observed in the construction of the Tables for the insurance of lives of both sexes is that known as the "English Life Table," No. 3, "for Males," published under the authority of the Registrar General of Births, Deaths, and Marriages in England; the rate of interest being taken at 3*l.* per centum per annum, as fixed by the Act 27 & 28 Vict. c. 43. s. 5.

National Debt Office,
30 March 1870.

A. Y. SPEARMAN,
Comptroller-General.

POST OFFICE.

(A.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster-General for the Purchase of DEFERRED ANNUITIES and MONTHLY ALLOWANCES, under 27 & 28 Vict. c. 43., from the 1st January to 31st December 1869, and the Disposal of the same.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 31st December 1868 brought forward - -	167 16 10	Cash paid to the Commissioners for the Reduction of the National Debt for Deferred Annuities and Monthly Allowances - - -	2,005 19 2
Cash received for the purchase of Deferred Annuities and Monthly Allowances, viz. :—		Balance in the hands of Her Majesty's Postmaster General on the 31st December 1869 -	224 9 0
£ s. d.			
Money not returnable - 929 12 2			
Money returnable - - 1,132 19 2			
	2,062 11 4		
	£2,230 8 2		£2,230 8 2

(B.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster-General on account of CONTRACTS for the Payment of SUMS at DEATH, under Act 27 & 28 Vict. c. 43., from the 1st January to the 31st December 1869, and the Disposal of the same.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 31st December 1868 brought forward - -	272 5 10	Cash paid to the Commissioners for the Reduction of the National Debt for Investment on account of Contracts for payment of Sums at Death -	5,132 5 10
Cash received on account of Contracts for payment of Sums at Death - - - - -	5,044 19 11	Balance in the hands of Her Majesty's Postmaster on 31st December 1869 - - -	184 19 11
	£5,317 5 9		£5,317 5 9

(C.)

AN ACCOUNT showing the Amount received by Her Majesty's Postmaster-General for the Purchase of IMMEDIATE ANNUITIES, under Act 27 & 28 Vict. c. 43., from the 1st January to 31st December 1869, and the Disposal of the same.

Receipts.	Amount.	Payments.	Amount.
	£ s. d.		£ s. d.
Balance on 31st December 1868 brought forward - -	1,889 15 0	Cash paid to the Commissioners for the Reduction of the National Debt for the purchase of Immediate Annuities	72,523 15 11
Cash received for the purchase of Immediate Annuties -	74,401 13 6	Balance in the hands of Her Majesty's Postmaster-General on the 31st December 1869 -	3,767 12 7
	£76,291 8 6		£76,291 8 6

General Post Office,
March 1870.

GEO. CHETWYND,
Receiver and Accountant-General.

The law of mortality which has been observed in the construction of the Tables for the insurance of lives of both sexes is that known as the "English Life Table," No. 3, "for Males," published under the authority of the Registrar General of Births, Deaths, and Marriages in England; the rate of interest being taken at 3*l.* per centum per annum, as fixed by the Act 27 & 28 Vict. c. 43. s. 5.

National Debt Office,
30 March 1870.

A. Y. SPEARMAN,
Comptroller-General.

TABLE V.

GOVERNMENT ANNUITIES AND INSURANCES GRANTED UNDER ACT 27 & 28 VICT. CAP. 43.

An ACCOUNT showing the Number and Amount of Sums received and paid, and the Number and Amount of Contracts granted by Her Majesty's Postmaster General, under authority of the Act 27 & 28 Vict. c. 43., from the Commencement of Business on the 17th April 1865 to the 31st December 1869, together with the Number and Amount of Contracts in existence on the 31st December 1869, and the Amount paid for Charges of Management.

(I.) An Account showing the Number and Amount of Sums received and paid on Account of Government Annuity and Insurance Contracts from the Commencement of Business on the 17th April 1865 to the 31st December 1869.

	Receipts.						Payments.					
	From 17 April 1865 to 31 December 1868.		From 1 January to 31 December 1869.		Total.		From 17 April 1865 to 31 December 1868.		From 1 January to 31 December 1869.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.		£ s. d.
To Cash received for the purchase of Annuities, viz.:—							By Cash paid to the Commissioners for the Reduction of the National Debt for Investment on account of Sums received for the purchase of Annuities -	–	214,440 11 4	–	74,529 15 1	–	288,970 6 5
For Immediate Annuities	875	207,412 5 6	352	74,401 13 6	1,227	281,813 19 0	By Annuities paid - - -	2,323	25,762 8 6	1,895	19,925 11 0	4,218	45,687 19 6
For Deferred Annuities and Monthly Allowances, Money not returnable - - -	210	4,528 18 9	99	929 12 2	309	5,458 10 11	By Premiums on Deferred Annuity Contracts, Money returnable, repaid to Contractors -	32	475 9 4	10	380 1 10	42	855 11 2
For Deferred Annuities and Monthly Allowances, Money returnable - - -	777	4,556 18 11	286	1,132 19 2	1,063	5,689 18 1	By Cash paid to the Commissioners for the Reduction of the National Debt for investment on account of premiums received on Contracts for Sums payable at Death - - - - -	–	11,504 13 6	–	5,132 5 10	–	16,636 19 4
To Cash received for Fees on Annuity Contracts (the Charges for Monthly Allowances being included in the Premiums) - -	–	1,081 8 7	–	385 15 0	—	1,467 3 7	By Cash paid under Contracts for Sums payable at Death - -	17	1,122 17 4	10	537 17 6	27	1,660 14 10
To Cash received from the Commissioners for the Reduction of the National Debt for payment of Annuitants, viz:—							By Balance remaining in the hands of the Postmaster General on 31 December 1869, viz:—						
£ s. d. £ s. d.							On account of Annuity Contracts, including Fees - - £ 5,921 5 5						
Gross - 26,464 6 7 20,753 8 6							Less Balance due from National Debt Commissioners on account of Sums paid at Death, but not Recovered from National Debt Commissioners at Date - 17 6 1						
Less Income Tax 119 5 9 92 18 5	–	26,345 0 10	–	20,660 10 1	—	47,005 10 11		–	– –	–	5,903 19 4	–	5,903 19 4
To Cash received on account of Contracts for the payment of Sums at Death - - - -	16,724	11,776 19 4	7,814	5,044 19 11	24,538	16,821 19 3							
To Cash received from the Commissioners for the Reduction of the National Debt, for the Payment of Amounts due under Contracts for Sums payable at Death - - - -	–	989 18 9	–	468 10 1	—	1,458 8 10							
	£	256,691 10 8	–	103,023 19 11	—	359,715 10 7		£	253,306 0 0	–	106,409 10 7	–	359,715 10 7

(II.) AN ACCOUNT showing the Number and Amount of CONTRACTS entered into by Her Majesty's Postmaster-General from the Commencement of Business on the 17th April 1865 to the 31st December 1869, and the Number and Amount of Contracts in existence on the 31st December 1869.

	CONTRACTS GRANTED.				TOTAL.	
	From 17 April 1865 to 31 December 1868.		From 1 January to 31 December 1869.			
	No.	Amount.	No.	Amount.	No.	Amount.
		£ s. d.		£ s. d.		£ s. d.
Contracts for Annuities granted from the commencement of business on 17th April 1865 to the 31st December 1869, viz.:—						
Immediate Annuities	874	18,789 17 2	352	6,811 0 0	1,226	25,600 17 2
Deferred Annuities and Monthly Allowances, Money not returnable	68	1,290 11 0	18	391 7 0	86	1,681 18 0
Deferred Annuities and Monthly Allowances, Money returnable	130	2,421 3 0	27	653 8 0	157	3,074 11 0
Contracts for Sums payable at Death granted from the commencement of business on the 17th April 1865 to the 31st December 1869	1,882	141,681 9 10	422	32,670 13 2	2,304	174,352 3 0
Contracts for Annuities in existence on the 31st December, 1869, viz.:—						
Immediate Annuities	-	-	-	-	1,198	25,096 7 2
Deferred Annuities and Monthly Allowances, Money not returnable	-	-	-	-	78	1,533 3 0
Deferred Annuities and Monthly Allowances, Money returnable	-	-	-	-	115	2,256 10 0
Contracts for Sums payable at Death in existence on the 31st December, 1869	-	-	-	-	2,168	164,391 18 8

(III.) AN ACCOUNT showing the Amount paid for CHARGES of MANAGEMENT from the Commencement of Business on the 17th April 1865 to the 31st December 1869.

	From 17 April 1865 to 31 December 1868.	From 1 January to 31 December 1869.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Salaries and Allowances	989 13 5	443 2 9	1,432 16 2
Stationery	1,413 19 4	3 2 6	1,417 1 10
Stamps on Policies	90 0 0	17 10 0	107 10 0
Fees to Medical Officers	240 0 0	51 12 6	291 12 6
Incidental Disbursements, including Travelling Charges	13 4 7	0 13 0	13 17 7
Works executed and Furniture supplied	250 5 10	- - -	250 5 10
Postage	223 9 6	- - -	223 9 6
TOTAL AMOUNT paid for charges of management, including furniture, books, stationery, and preliminary expenses	3,220 12 8	516 0 9	3,736 13 5
Fees received on the grant of certain Annuities	1,081 8 7	385 15 0	1,467 3 7

General Post Office,
March 1870.

GEO. CHETWYND,
Receiver and Accountant-General.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

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